St. Thomas energy inc.
We're Your Local Power Distributor

File Number: EB-2014-0113

Date Filed: April 25, 2014

Exhibit 10

APPENDICES AND COST OF SERVICE CHECKLIST

St. Thomas energy inc.
We're Your Local Power Distributor

File Number: EB-2014-0113

Date Filed: April 25, 2014

Exhibit 10

Tab 1 of 1

Overview

APPENDICES

St. Thomas energy inc.
We're Your Local Power Distributor

File Number: EB-2014-0113

Exhibit: 10
Tab: 1
Schedule: 1

Date Filed: April 25, 2014

Attachment 1 of 2

OEB Appendices

Filing Requirements for Electricity Distribution Rate Applications

Chapter 2 Appendices

Utility Name	St. Thomas Energy Inc.
Assigned EB Number	EB-2014-0113
Name of Contact and Title	Robert Kent, Director Finance and Regulatory Affairs
Phone Number	1-519-631-5550 x 5258
Email Address	rkent@sttenergy.com
Test Year	2015
Bridge Year	2014
Last Rebasing Year	2011
Identify the accounting standard used for the test year	MIFRS
Did you update your depreciation and capitalization policies?	Yes
When did you update your depreciation and capitalization policies?	2012
Identify the year that the applicant has adopted or is expected to adopt IFRS for financial reporting purposes	2014 or Later
Identify the year that the applicant has made the required changes to capitalization and depreciation expense policies under CGAAP or ASPE	2012
Are you applying for cost recovery for the test and/or future year(s) for Green Energy initiatives?	No
Is St. Thomas Energy Inc. an embedded distributor?	No

Once all selections have been made above, press the following button to reveal the appropriate worksheets.

To unhide all worksheets in this workbook, press the following button:

Notes

Pale green cells represent input cells.

Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

White cells contain fixed values, automatically generated values or formulae.

Version 2.0

Filing Requirements for Transmission and Distribution Applications

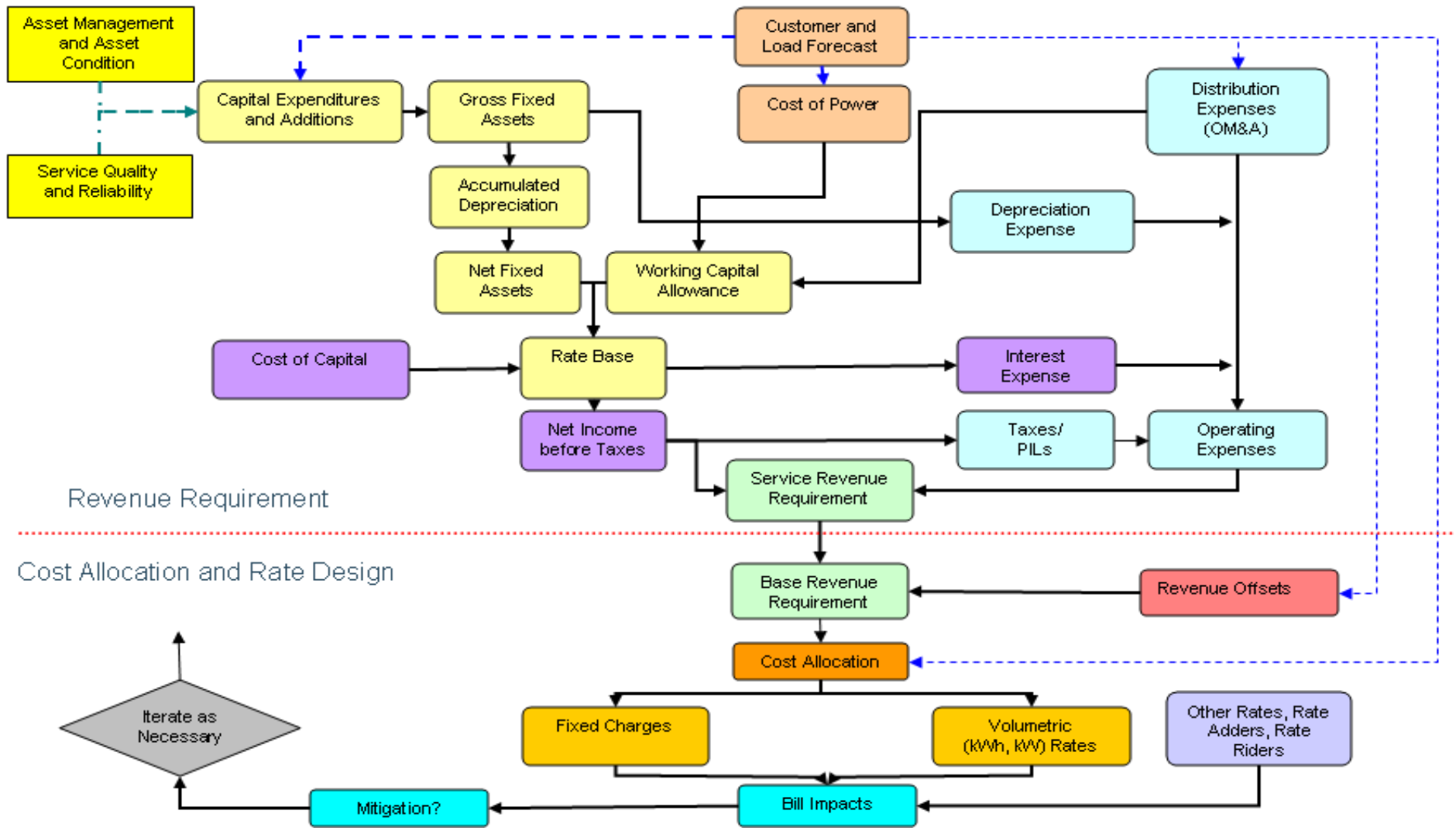
Chapter 2 Appendices

Legend

To be completed by MIFRS filers
To be completed by CGAAP and ASPE filers
To be completed by USGAAP filers
To be completed by both CGAAP, ASPE and USGAAP filers

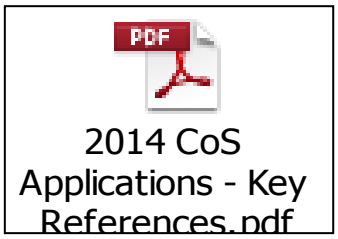
Cost of Service Rate Application Schematic

The Cost of Service Rate Application Schematic is a flowchart appended to Chapter 2 of the Filing Requirements as a guide for the components of an application and how demand and costs interrelate to derive the revenue requirement and then how the revenue requirement is allocated between classes and through fixed/variable splits to derive rates that will be compensatory for the annual revenue requirement, based on the the forecasted demand. There is no form to be filled out; therefore, this Schedule is not required to be filed.



List of Key References

A list of key references for understanding the Filing Requirements has been embedded in the d
To access the list of references and associated hyperlinks doublt click the icon below.



locument below.

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SEE ENGINEERING

Appendix 2-AA
Capital Projects Table

Projects	2009	2010	2011	2012	2013	2014 Bridge Year	2015 Test Year
Reporting Basis							
Project Name #1							
Sub-Total	0	0	0	0	0	0	0
Project Name #2							
Sub-Total	0	0	0	0	0	0	0
Project Name #3							
Sub-Total	0	0	0	0	0	0	0
Project Name #4							
Sub-Total	0	0	0	0	0	0	0
Miscellaneous							
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Less Renewable Generation Facility Assets and Other Non Rate-Regulated Utility Assets *(input as negative)*							
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Notes:

1 Please provide a breakdown of the major components of each capital project undertaken in each year. Please ensure that all projects below the materiality threshold are included in the miscellaneous line. Add more projects as required.

2 The applicant should group projects appropriately and avoid presentations that result in classification of significant components of the OM&A budget in the miscellaneous category.

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Appendix 2-AB
Table 2 - Capital Expenditure Summary from Chapter 5 Consolidated Distribution System Plan Filing Requirements

First year of Forecast Period: *2015*

CATEGORY	Historical Period (previous plan[1] & actual)															Forecast Period (planned)				
	2010			2011			2012			2013			2014			2015	2016	2017	2018	2019
	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual	Var	Plan	Actual[2]	Var					
	$ '000		%	*$ '000*		%	*$ '000*		%	*$ '000*		%	*$ '000*		%	*$ '000*				
System Access	953,819	693,867	-27.3%	759,731	735,219	-3.2%	551,200	3,943,790	615.5%	719,000	580,417	-19.3%	200,000		-100.0%	200,000	200,000	200,000	200,000	200,000
System Renewal	872,154	778,473	-10.7%	1,143,467	1,146,535	0.3%	978,700	1,077,181	10.1%	827,423	1,008,816	21.9%	1,600,000		-100.0%	1,341,250	1,590,000	1,530,000	1,215,000	1,560,000
System Service	-	45,076	--	285,510	-	-100.0%	-	-	--	-	-	--	-		--	208,750	-	-	305,000	-
General Plant	-	-	--	-	-	--	743,500	2,381,685	220.3%	888,000	538,637	-39.3%	728,050		-100.0%	513,000	436,000	458,000	265,000	222,000
Contributed Capital	- 302,000	- 384,629	27.4%	- 251,000	- 266,363	6.1%	- 230,500	- 318,521	38.2%	- 311,000	- 596,144	91.7%	- 100,000			- 100,000	- 100,000	- 100,000	- 100,000	- 100,000
TOTAL EXPENDITURE	1,523,973	1,132,787	-25.7%	1,937,708	1,615,391	-16.6%	2,042,900	7,084,134	246.8%	2,123,423	1,531,726	-27.9%	2,428,050	-	-100.0%	2,163,000	2,126,000	2,088,000	1,885,000	1,882,000
System O&M	$ 988,508	$ 1,085,310	9.8%	$ 916,682	$ 923,291	0.7%	$ 1,371,654	$ 1,311,270	-4.4%	$ 1,305,830	$ 1,224,643	-6.2%	$ 1,259,102		-100.0%	$ 1,318,543	$ 1,346,233	$ 1,374,503	$ 1,403,368	$ 1,432,839

Notes to the Table:

1. Historical "previous plan" data is not required unless a plan has previously been filed
2. Indicate the number of months of 'actual' data included in the last year of the Historical Period (normally a 'bridge' year):

993,089 2,528,050
2,127,870 1,534,961

Explanatory Notes on Variances (complete only if applicable)

Notes on shifts in forecast vs. histrical budgets by category

2012 actual includes smart meter transfer of $3,267,776 and asset purchased per January 1, 2012 restructuring of $1,407,734

Notes on year over year Plan vs. Actual variances for Total Expenditures

Notes on Plan vs. Actual variance trends for individual expenditure categories

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Appendix 2-BA
Fixed Asset Continuity Schedule - MIFRS

see separate excel file with yearly schedules

Year **2011**

			Cost				Accumulated Depreciation				
CCA Class	**OEB**	**Description**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Net Book Value**
12	1611	Computer Software (Formally known as Account 1925)				$ -				$ -	$ -
CEC	1612	Land Rights (Formally known as Account 1906)				$ -				$ -	$ -
N/A	1805	Land	$ 6,734	$ -		$ 6,734				$ -	$ 6,734
47	1808	Buildings	$ -			$ -				$ -	$ -
13	1810	Leasehold Improvements	$ -			$ -				$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -			$ -				$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 850,125	$ -		$ 850,125	-$ 826,607	-$ 4,669		-$ 831,276	$ 18,849
47	1825	Storage Battery Equipment	$ -			$ -				$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 7,783,183	$ 675,464		$ 8,458,646	-$ 3,571,193	-$ 305,413		-$ 3,876,606	$ 4,582,040
47	1835	Overhead Conductors & Devices	$ 7,161,739	$ 321,075		$ 7,482,814	-$ 3,648,532	-$ 284,619		-$ 3,933,151	$ 3,549,664
47	1840	Underground Conduit	$ 3,822,469	$ 114,143		$ 3,936,612	-$ 1,773,049	-$ 133,232		-$ 1,906,280	$ 2,030,331
47	1845	Underground Conductors & Devices	$ 7,760,134	$ 257,423		$ 8,017,557	-$ 3,453,990	-$ 295,519		-$ 3,749,510	$ 4,268,047
47	1850	Line Transformers	$ 8,846,369	$ 306,820		$ 9,153,189	-$ 4,565,271	-$ 328,136		-$ 4,893,407	$ 4,259,782
47	1855	Services (Overhead & Underground)	$ 5,010,730	$ 194,111		$ 5,204,841	-$ 2,141,523	-$ 194,043		-$ 2,335,566	$ 2,869,274
47	1860	Meters	$ 2,428,925	$ 12,719		$ 2,441,644	-$ 1,443,777	-$ 75,486		-$ 1,519,263	$ 922,381
47	1860	Meters (Smart Meters)				$ -				$ -	$ -
N/A	1905	Land	$ 174,188			$ 174,188				$ -	$ 174,188
47	1908	Buildings & Fixtures	$ 2,385,250			$ 2,385,250	-$ 850,574	-$ 49,633		-$ 900,207	$ 1,485,043
13	1910	Leasehold Improvements				$ -				$ -	$ -
8	1915	Office Furniture & Equipment (10 years)				$ -				$ -	$ -
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware				$ -				$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				$ -				$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)				$ -				$ -	$ -
10	1930	Transportation Equipment				$ -				$ -	$ -
8	1935	Stores Equipment				$ -				$ -	$ -
8	1940	Tools, Shop & Garage Equipment				$ -				$ -	$ -
8	1945	Measurement & Testing Equipment				$ -				$ -	$ -
8	1950	Power Operated Equipment				$ -				$ -	$ -
8	1955	Communications Equipment				$ -				$ -	$ -
8	1955	Communication Equipment (Smart Meters)				$ -				$ -	$ -
8	1960	Miscellaneous Equipment				$ -				$ -	$ -
47	1970	Load Management Controls Customer Premises				$ -				$ -	$ -
47	1975	Load Management Controls Utility Premises				$ -				$ -	$ -
47	1980	System Supervisor Equipment	$ 43,592			$ 43,592	-$ 28,778	-$ 2,906		-$ 31,685	$ 11,908
47	1985	Miscellaneous Fixed Assets				$ -				$ -	$ -
47	1990	Other Tangible Property				$ -				$ -	$ -
47	1995	Contributions & Grants	-$ 6,911,139	-$ 266,363		-$ 7,177,502	$ 1,688,377	$ 287,320		$ 1,975,698	-$ 5,201,804
	etc.					$ -				$ -	$ -
						$ -				$ -	$ -
		Sub-Total	**$ 39,362,298**	**$ 1,615,391**	**$ -**	**$ 40,977,689**	**-$ 20,614,916**	**-$ 1,386,336**	**$ -**	**-$ 22,001,252**	**$ 18,976,436**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 39,362,298**	**$ 1,615,391**	**$ -**	**$ 40,977,689**	**-$ 20,614,916**	**-$ 1,386,336**	**$ -**	**-$ 22,001,252**	**$ 18,976,436**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total						**-$ 1,386,336**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*

Transportation	
Stores Equipment	
Net Depreciation	-$ 1,386,336

Notes:

1 Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.

2 The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).

3 The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.

4 The additions column (F) must not include construction work in progress (CWIP).

Appendix 2-BB
Service Life Comparison
Table F-1 from Kinetrics Report[1]

		Asset Details			Useful Life			USoA Account Number	USoA Account Description	Current		Proposed	
Parent*	#	Category| Component | Type			MIN UL	TUL	MAX UL			Years	Rate	Years	Rate
OH	1	Fully Dressed Wood Poles	Overall		35	45	75	1830	Poles, Towers and Fixtures	25	4%	45	2%
			Cross Arm	Wood	20	40	55						
				Steel	30	70	95						
	2	Fully Dressed Concrete Poles	Overall		50	60	80						
			Cross Arm	Wood	20	40	55						
				Steel	30	70	95						
	3	Fully Dressed Steel Poles	Overall		60	60	80						
			Cross Arm	Wood	20	40	55						
				Steel	30	70	95						
	4	OH Line Switch			30	45	55	1855	OH Services	25	4%	40	3%
	5	OH Line Switch Motor			15	25	25						
	6	OH Line Switch RTU			15	20	20						
	7	OH Integral Switches			35	45	60						
	8	OH Conductors			50	60	75	1835	Overhead Conductors and Devices	25	4%	60	2%
	9	OH Transformers & Voltage Regulators			30	40	60	1850	Overhead Transformers	25	4%	40	3%
	10	OH Shunt Capacitor Banks			25	30	40						
	11	Reclosers			25	40	55						
TS & MS	12	Power Transformers	Overall		30	45	60	1820	Distribution Station Equipment	30	3%	45	2%
			Bushing		10	20	30						
			Tap Changer		20	30	60						
	13	Station Service Transformer			30	45	55						
	14	Station Grounding Transformer			30	40	40						
	15	Station DC System	Overall		10	20	30						
			Battery Bank		10	15	15						
			Charger		20	20	30						
	16	Station Metal Clad Switchgear	Overall		30	40	60						
			Removable Breaker		25	40	60						
	17	Station Independent Breakers			35	45	65						
	18	Station Switch			30	50	60	1820	Distribution Station Equipment	30	3%	45	2%
	19	Electromechanical Relays			25	35	50						
	20	Solid State Relays			10	30	45						
	21	Digital & Numeric Relays			15	20	20						
	22	Rigid Busbars			30	55	60						
	23	Steel Structure			35	50	90						
UG	24	Primary Paper Insulated Lead Covered (PILC) Cables			60	65	75						
	25	Primary Ethylene-Propylene Rubber (EPR) Cables			20	25	25						
	26	Primary Non-Tree Retardant (TR) Cross Linked Polyethylene (XLPE) Cables Direct Buried			20	25	30						
	27	Primary Non-TR XLPE Cables in Duct			20	25	30						
	28	Primary TR XLPE Cables Direct Buried			25	30	35						
	29	Primary TR XLPE Cables in Duct			35	40	55	1840	Underground Conduit	25	4%	40	3%
	30	Secondary PILC Cables			70	75	80						
	31	Secondary Cables Direct Buried			25	35	40	1855	UG Services	25	4%	40	3%
	32	Secondary Cables in Duct			35	40	60						
	33	Network Tranformers	Overall		20	35	50	1850	Underground Transformers	25	4%	40	3%
			Protector		20	35	40						
	34	Pad-Mounted Transformers			25	40	45						
	35	Submersible/Vault Transformers			25	35	45						
	36	UG Foundation			35	55	70	1845	Underground Conductor and Devices	25	4%	40	3%
	37	UG Vaults	Overall		40	60	80						
			Roof		20	30	45						
	38	UG Vault Switches			20	35	50	1845	Underground Conductor and Devices	25	4%	40	3%
	39	Pad-Mounted Switchgear			20	30	45	1845	Underground Conductor and Devices	25	4%	40	3%
	40	Ducts			30	50	85						
	41	Concrete Encased Duct Banks			35	55	80						
	42	Cable Chambers			50	60	80						
S	43	Remote SCADA			15	20	30	1980	SCADA	15	7%	20	5%

Table F-2 from Kinetrics Report[1]

	Asset Details		Useful Life Range	USoA Account Number	USoA Account Description	Current		Proposed	
#	Category| Component | Type					Years	Rate	Years	Rate
1	Office Equipment		5-15	1915	Office Equipment	10	10%	10	10%
2	Vehicles	Trucks & Buckets	5-15	1930	Vehicles			15	7%
		Trailers	5-20	1930	Vehicles			20	5%
		Vans	5-10	1930	Vehicles			10	10%
3	Administrative Buildings		50-75	1908	Administrative Buildings	50	2%	60	2%
4	Leasehold Improvements		Lease dependent						
5	Station Buildings	Station Buildings	50-75						
		Parking	25-30						
		Fence	25-60						
		Roof	20-30						
6	Computer Equipment	Hardware	3-5	1925	Hardware	5	20%	5	20%
		Software	2-5	1925	Software	5	20%	5	20%
7	Equipment	Power Operated	5-10						
		Stores	5-10						
		Tools, Shop, Garage Equipment	5-10	1940	Tools, Shop, Garage Equipment	10	10%	10	10%
		Measurement & Testing Equipment	5-10						
8	Communication	Towers	60-70						
		Wireless	2-10	1955	Wireless	5	20%	5	20%
9	Residential Energy Meters		25-35						
10	Industrial/Commercial Energy Meters		25-35	1860	Interval Meters	25	4%	15	7%
11	Wholesale Energy Meters		15-30	1860	Wholesasle Meters	25	4%	30	3%
12	Current & Potential Transformer (CT & PT)		35-50						
13	Smart Meters		5-15	1860	Smart Meters	15	7%	15	7%
14	Repeaters - Smart Metering		10-15						
15	Data Collectors - Smart Metering		15-20						

*** TS & MS = Transformer and Municipal Stations UG = Underground Systems S = Monitoring and Control Systems**

Note 1: Tables F-1 and F-2 above are to be used as a reference in order to complete columns J, K, L and N.
See pages 17-19 of Kinetrics Report

General Instructions to MIFRS Appendices
Types of Schedules to File

The purpose of this tab is to provide general instructions. The specific instructions to each appendix are listed in footnotes to each appendix.

Applicants filing a MIFRS application should provide the following information regarding Appendix 2-B and Appendix 2-C:

- If an applicant chooses to adopt IFRS for financial reporting in 2012, in its 2014 cost of service application it must file information for the historic year (2012),modified IFRS and also provide forecasts for the bridge year (2013) and test year (2014) information in modified IFRS format. The years required to be filed prior to the historic year 2012 may be provided in CGAAP only, except for the year 2011 which must also be presented in modified IFRS format.
- If an applicant chooses to adopt IFRS for financial reporting in 2013, in its 2014 cost of service application it must file information for the year prior (i.e. 2012 – the historic year) in both CGAAP and modified IFRS format, and present modified IFRS based forecasts for the bridge (2013) and test years (2014). The years required to be filed prior to the historic year 2012 may be provided in CGAAP only.
- If an applicant chooses to adopt IFRS for financial reporting in 2014, in its 2014 cost of service application it must provide the required actual years (2012) and the bridge year (2013) in CGAAP based format. An applicant must present modified IFRS based forecasts for the bridge (2013) and test years (2014).

	Date of Adoption of IFRS for Financial Reporting Purposes:		
	January 1, 2012	**January 1, 2013**	**January 1, 2014**
Information Required to be Filed in 2014 CoS Application: 2010 H & Prior	CGAAP	CGAAP	CGAAP
2011 H	MIFRS & CGAAP	CGAAP	CGAAP
2012 H	MIFRS	MIFRS & CGAAP	CGAAP
2013 B	MIFRS	MIFRS	MIFRS & CGAAP
2014 T	MIFRS	MIFRS	MIFRS
Date of Transition to IFRS	January 1, 2011	January 1, 2012	January 1, 2013

H - historic year regulatory financial information
B - bridge year regulatory financial information
T - test year regulatory financial information
Year in which both CGAAP and MIFRS information required

For those applicants that adopted IFRS on January 1, 2012 for financial reporting purposes, the date of transition is January 1, 2011. For those applicants that adopted IFRS on January 1, 2013 for financial reporting purposes, the date of transition is January 1, 2012. For those applicants that adopted IFRS on January 1, 2014 for financial reporting purposes, the date of transition is January 1, 2013.

Summary of Impacts to Revenue Requirement from Transition to MIFRS - Appendix 2-YA

For modified IFRS applications, the applicants must provide a summary of the dollar impacts of modified IFRS to each component of the revenue requirement (e.g. rate base, operating costs, etc), including the overall impact on the proposed revenue requirement. Accordingly, the applicants must identify financial differences and resulting revenue requirement impacts arising from the adoption of modified IFRS accounting.

Depreciation and Amortization - Appendix 2-C

If an applicant chooses to adopt IFRS for financial reporting in 2012, the applicant must complete Appendix 2-CA to Appendix 2-CE (inclusive).
If an applicant chooses to adopt IFRS for financial reporting in 2013, the applicant must complete Appendix 2-CF to Appendix 2-CI (inclusive).
If an applicant chooses to adopt IFRS for financial reporting in 2014, the applicant must complete Appendix 2-CJ to Appendix 2-CM (inclusive).

Continuity of Historic Cost under MIFRS - Appendix 2-BA2

Regulatory Gross Assets of Property, Plant and Equipment

For an applicant that adopted IFRS on January 1, 2012 for financial reporting purposes, the applicant must establish the continuity of historic cost by using the December 31, 2010 regulatory gross assets of property, plant and equipment as the opening January 1, 2011 regulatory gross assets. The applicant must provide schedules (including Appendix 2-BA2, Fixed Asset Continuity Schedule) which must identify the following details to substantiate the continuity of historic cost for regulatory purposes:

- December 31, 2010 regulatory gross assets of property, plant and equipment, by asset class; and
- January 1, 2011 regulatory gross assets of property, plant and equipment, by asset class.

For an applicant that adopts IFRS on January 1, 2013 for financial reporting purposes, the applicant must establish the continuity of historic cost by using the December 31, 2011 regulatory gross assets of property, plant and equipment as the opening January 1, 2012 regulatory gross assets. The applicant must provide schedules (including Appendix 2-BA2, Fixed Asset Continuity Schedule) which must identify the following details to substantiate the

- December 31, 2011 regulatory gross assets of property, plant and equipment, by asset class; and
- January 1, 2012 regulatory gross assets of property, plant and equipment, by asset class.

For an applicant that adopts IFRS on January 1, 2014 for financial reporting purposes, the applicant must establish the continuity of historic cost by using the December 31, 2012 regulatory gross assets of property, plant and equipment as the opening January 1, 2013 regulatory gross assets. The applicant must provide schedules (including Appendix 2-BA2, Fixed Asset Continuity Schedule) which must identify the following details to substantiate the

- December 31, 2012 regulatory gross assets of property, plant and equipment, by asset class; and
- January 1, 2013 regulatory gross assets of property, plant and equipment, by asset class.

Accumulated Depreciation
For an applicant that adopted IFRS on January 1, 2012 for financial reporting purposes, the applicant must establish the continuity of historic cost by using the December 31, 2010 regulatory accumulated depreciation as the opening January 1, 2011 regulatory accumulated depreciation. The applicant must provide schedules (including Appendix 2-BA2, Fixed Asset Continuity Schedule) which must identify the following details to substantiate the

- December 31, 2010 regulatory accumulated depreciation, by asset class; and
- January 1, 2011 regulatory accumulated depreciation, by asset class.

For an applicant that adopted IFRS on January 1, 2013 for financial reporting purposes, the applicant must establish the continuity of historic cost by using the December 31, 2011 regulatory accumulated depreciation as the opening January 1, 2012 regulatory accumulated depreciation. The applicant must provide schedules (including Appendix 2-BA2, Fixed Asset Continuity Schedule) which must identify the following details to substantiate the

- December 31, 2011 regulatory accumulated depreciation, by asset class; and
- January 1, 2012 regulatory accumulated depreciation, by asset class.

For an applicant that adopted IFRS on January 1, 2014 for financial reporting purposes, the applicant must establish the continuity of historic cost by using the December 31, 2012 regulatory accumulated depreciation as the opening January 1, 2013 regulatory accumulated depreciation. The applicant must provide schedules (including Appendix 2-BA2, Fixed Asset Continuity Schedule) which must identify the following details to substantiate the

- December 31, 2012 regulatory accumulated depreciation, by asset class; and
- January 1, 2013 regulatory accumulated depreciation, by asset class.

Account 1575, IFRS-CGAAP Transitional PP&E Amounts - Appendix 2-EA, Appendix 2-EB, Appendix 2-EC
Please refer to section 2.12.4 of the Filing Requirements.

Account 1576, Accounting Changes Under CGAAP - Appendix 2-ED, Appendix 2-EE
Please refer to section 2.12.5 of the Filing Requirements.

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Appendix 2-CA
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2012

Year 2012 CGAAP

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2012 (a)	Less Fully Depreciated (b)	Net for Depreciation (c)	Additions (d)	Total for Depreciation (e) = (c) + ½ x (d) [1]	Years (f)	Depreciation Rate (g) = 1 / (f)	Depreciation Expense (h) = (e) / (f)	2012 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2] (m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	$ 108,703		$ 108,703	$ 367,397	$ 292,402	5.00	20.00%	$ 58,480	$ 97,936	-$ 39,456
1612	Land Rights (Formally known as Account 1906)			$ -		$ -		0.00%	$ -		$ -
1805	Land	$ 6,734		$ 6,734	$ 904	$ 7,186	-	0.00%	$ -		$ -
1808	Buildings		$ -	$ -		$ -		0.00%	$ -		$ -
1810	Leasehold Improvements			$ -		$ -		0.00%	$ -		$ -
1815	Transformer Station Equipment >50 kV			$ -		$ -		0.00%	$ -		$ -
1820	Distribution Station Equipment <50 kV	$ 850,125	$ 831,276	$ 18,849		$ 18,849	45.00	2.22%	$ 419	$ 836	-$ 417
1825	Storage Battery Equipment			$ -		$ -		0.00%	$ -		$ -
1830	Poles, Towers & Fixtures	$ 8,458,646	$ 3,876,606	$ 4,582,040	$ 188,797	$ 4,676,439	45.00	2.22%	$ 103,921	$ 120,687	-$ 16,766
1835	Overhead Conductors & Devices	$ 7,482,814	$ 3,933,151	$ 3,549,663	$ 195,298	$ 3,647,312	60.00	1.67%	$ 60,789	$ 69,636	-$ 8,847
1840	Underground Conduit	$ 3,936,612	$ 1,906,280	$ 2,030,332	$ 459,743	$ 2,260,204	40.00	2.50%	$ 56,505	$ 83,914	-$ 27,409
1845	Underground Conductors & Devices	$ 8,017,557	$ 3,749,510	$ 4,268,047	$ 559,389	$ 4,547,742	40.00	2.50%	$ 113,694	$ 141,840	-$ 28,146
1850	Line Transformers	$ 9,153,189	$ 4,893,407	$ 4,259,782	$ 338,735	$ 4,429,149	40.00	2.50%	$ 110,729	$ 149,109	-$ 38,380
1855	Services (Overhead & Underground)	$ 5,204,840	$ 2,335,566	$ 2,869,274	$ 158,551	$ 2,948,550	40.00	2.50%	$ 73,714	$ 87,925	-$ 14,211
1860	Meters	$ 2,441,644	$ 1,508,444	$ 933,200	$ 4,238	$ 935,318	15.00	6.67%	$ 62,355	$ 76,025	-$ 13,670
1860	Meters (Smart Meters)	$ 3,082,487	$ -	$ 3,082,487	$ 18,382	$ 3,091,678	15.00	6.67%	$ 206,112	$ 571,777	-$ 365,665
1905	Land	$ 174,188	$ -	$ 174,188		$ 174,188		0.00%	$ -		$ -
1908	Buildings & Fixtures	$ 2,385,250	$ 900,207	$ 1,485,043	$ 15,493	$ 1,492,789	60.00	1.67%	$ 24,880	$ 36,971	-$ 12,091
1910	Leasehold Improvements			$ -		$ -		0.00%	$ -		$ -
1915	Office Furniture & Equipment (10 years)	$ 48,475		$ 48,475	$ 23,462	$ 60,206	10.00	10.00%	$ 6,021	$ 7,194	-$ 1,173
1915	Office Furniture & Equipment (5 years)			$ -		$ -		0.00%	$ -	$ -	$ -
1920	Computer Equipment - Hardware			$ -		$ -		0.00%	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)			$ -	$ 136,794	$ 68,397	5.00	20.00%	$ 13,679	$ 40,379	-$ 26,700
1920	Computer Equip.-Hardware(Post Mar. 19/07)			$ -		$ -		0.00%	$ -		$ -
1930	Transportation Equipment			$ -	$ 679,340	$ 339,670	5.00	20.00%	$ 67,934	$ 136,811	-$ 68,877
1935	Stores Equipment			$ -		$ -		0.00%	$ -		$ -
1940	Tools, Shop & Garage Equipment	$ 28,110		$ 28,110	$ 349,129	$ 202,674	10.00	10.00%	$ 20,267	$ 43,346	-$ 23,079
1945	Measurement & Testing Equipment			$ -		$ -		0.00%	$ -		$ -
1950	Power Operated Equipment			$ -		$ -		0.00%	$ -		$ -
1955	Communications Equipment			$ -	$ 12,466	$ 6,233	5.00	20.00%	$ 1,247	$ 2,493	-$ 1,246
1955	Communication Equipment (Smart Meters)			$ -		$ -		0.00%	$ -		$ -
1960	Miscellaneous Equipment			$ -	$ 200,000	$ 100,000	10.00	10.00%	$ 10,000	$ 13,333	-$ 3,333
1970	Load Management Controls Customer Premises			$ -		$ -		0.00%	$ -		$ -
1975	Load Management Controls Utility Premises			$ -		$ -		0.00%	$ -		$ -
1980	System Supervisor Equipment	$ 43,592		$ 43,592	$ 412,316	$ 249,751	15.00	6.67%	$ 16,650	$ 31,788	-$ 15,138
1985	Miscellaneous Fixed Assets			$ -		$ -		0.00%	$ -		$ -
1990	Other Tangible Property			$ -		$ -		0.00%	$ -		$ -
1995	Contributions & Grants	-$ 7,183,004	-$ 5,207,307	-$ 1,975,697	-$ 318,520	-$ 2,134,957	40.00	2.50%	-$ 53,374	-$ 162,754	$ 109,380
etc.				$ -		$ -		0.00%	$ -		$ -
				$ -		$ -		0.00%	$ -		$ -
	Total	**$ 44,239,962**	**$ 18,727,140**	$ 25,512,821	$ 3,801,915	$ 27,413,779			$ 954,020	$ 1,549,246	-$ 595,226

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

General **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

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Appendix 2-CB
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2012

Year 2012 MIFRS

Account	Description	Opening NBV as at Jan 1, 2012 [5] (a)	Additions (d)	Average Remaining Life of Opening NBV [4] (i)	Years (new additions only) [3] (f)	Depreciation Rate on New Additions (g) = 1 / (f)	Depreciation Expense on Opening NBV (j) = (a) / (i)	Depreciation Expense on Additions [1] (h)=((d)*0.5)/(f)	2012 Depreciation Expense (k) = (j) + (h)	2012 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2] (m) = (k) - (l)	Depreciation Expense on 2012 Full Year Additions (n) = (d)/(f)	Less Depreciation Expense on Assets Fully Depreciated during the year (o)	2012 Full Year Depreciation [6] (p) = (j) + (n) - (o)
1611	Computer Software (Formally known as Account 1925)	$ 108,703	$ 367,397	9.00	5.00	20.00%	**$ 12,078**	**$ 36,740**	**$ 48,818**	$ 97,936	**-$ 49,118**	**$ 73,479**		**$ 85,558**
1612	Land Rights (Formally known as Account 1906)	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1805	Land	$ 6,734	$ 904			0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1808	Buildings	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1810	Leasehold Improvements	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1815	Transformer Station Equipment >50 kV	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1820	Distribution Station Equipment <50 kV	$ 18,849		24.00	45.00	2.22%	**$ 785**	**$ -**	**$ 785**	$ 836	**-$ 51**	**$ -**		**$ 785**
1825	Storage Battery Equipment	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1830	Poles, Towers & Fixtures	$ 4,582,040	$ 188,797	39.00	45.00	2.22%	**$ 117,488**	**$ 2,098**	**$ 119,586**	$ 120,687	**-$ 1,101**	**$ 4,195**		**$ 121,684**
1835	Overhead Conductors & Devices	$ 3,549,663	$ 195,298	52.00	60.00	1.67%	**$ 68,263**	**$ 1,627**	**$ 69,890**	$ 69,636	**$ 254**	**$ 3,255**		**$ 71,518**
1840	Underground Conduit	$ 2,030,332	$ 459,743	29.00	40.00	2.50%	**$ 70,011**	**$ 5,747**	**$ 75,758**	$ 83,914	**-$ 8,156**	**$ 11,494**		**$ 81,505**
1845	Underground Conductors & Devices	$ 4,268,047	$ 559,389	36.00	40.00	2.50%	**$ 118,557**	**$ 6,992**	**$ 125,549**	$ 141,840	**-$ 16,291**	**$ 13,985**		**$ 132,542**
1850	Line Transformers	$ 4,259,782	$ 338,735	30.00	40.00	2.50%	**$ 141,993**	**$ 4,234**	**$ 146,227**	$ 149,109	**-$ 2,882**	**$ 8,468**		**$ 150,461**
1855	Services (Overhead & Underground)	$ 2,869,274	$ 158,551	34.00	40.00	2.50%	**$ 84,390**	**$ 1,982**	**$ 86,372**	$ 87,925	**-$ 1,553**	**$ 3,964**		**$ 88,354**
1860	Meters	$ 933,200	$ 4,238	13.00	15.00	6.67%	**$ 71,785**	**$ 141**	**$ 71,926**	$ 76,025	**-$ 4,099**	**$ 283**		**$ 72,067**
1860	Meters (Smart Meters)	$ 3,082,487	$ 18,382	15.00	15.00	6.67%	**$ 205,499**	**$ 613**	**$ 206,112**	$ 571,777	**-$ 365,665**	**$ 1,225**		**$ 206,725**
1905	Land	$ 174,188		-	15.00	6.67%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1908	Buildings & Fixtures	$ 1,485,043	$ 15,493	43.00	60.00	1.67%	**$ 34,536**	**$ 129**	**$ 34,665**	$ 36,971	**-$ 2,306**	**$ 258**		**$ 34,794**
1910	Leasehold Improvements	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1915	Office Furniture & Equipment (10 years)	$ 48,475	$ 23,462	10.00	10.00	10.00%	**$ 4,848**	**$ 1,173**	**$ 6,021**	$ 7,194	**-$ 1,173**	**$ 2,346**		**$ 7,194**
1915	Office Furniture & Equipment (5 years)	$ -				0.00%	**$ -**	**$ -**	**$ -**	$ -	**$ -**	**$ -**		**$ -**
1920	Computer Equipment - Hardware	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ 136,794	5.00	5.00	20.00%	**$ -**	**$ 13,679**	**$ 13,679**	$ 40,379	**-$ 26,700**	**$ 27,359**		**$ 27,359**
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1930	Transportation Equipment	$ -	$ 679,340	10.00	10.00	10.00%	**$ -**	**$ 33,967**	**$ 33,967**	$ 136,811	**-$ 102,844**	**$ 67,934**		**$ 67,934**
1935	Stores Equipment	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1940	Tools, Shop & Garage Equipment	$ 28,110	$ 349,129	10.00	10.00	10.00%	**$ 2,811**	**$ 17,456**	**$ 20,267**	$ 43,346	**-$ 23,079**	**$ 34,913**		**$ 37,724**
1945	Measurement & Testing Equipment	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1950	Power Operated Equipment	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1955	Communications Equipment	$ -	$ 12,466	15.00	15.00	6.67%	**$ -**	**$ 416**	**$ 416**	$ 2,493	**-$ 2,077**	**$ 831**		**$ 831**
1955	Communication Equipment (Smart Meters)	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1960	Miscellaneous Equipment	$ -	$ 200,000	15.00	15.00	6.67%	**$ -**	**$ 6,667**	**$ 6,667**	$ 13,333	**-$ 6,666**	**$ 13,333**		**$ 13,333**
1970	Load Management Controls Customer Premises	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1975	Load Management Controls Utility Premises	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1980	System Supervisor Equipment	$ 43,592	$ 412,316	12.00	15.00	6.67%	**$ 3,633**	**$ 13,744**	**$ 17,377**	$ 31,788	**-$ 14,411**	**$ 27,488**		**$ 31,120**
1985	Miscellaneous Fixed Assets	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1990	Other Tangible Property	$ -				0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
1995	Contributions & Grants	-$ 1,975,697	-$ 318,520	20.00	40.00	2.50%	**-$ 98,785**	**-$ 3,982**	**-$ 102,766**	-$ 162,754	**$ 59,988**	**-$ 7,963**		**-$ 106,748**
etc.						0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
						0.00%	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**
	Total	**$ 25,512,821**	**$ 3,801,915**				**$ 837,892**	**$ 143,424**	**$ 981,316**	**$ 1,549,246**	**-$ 567,930**	**$ 286,848**	**$ -**	**$ 1,124,739**
	Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets)								$ -					
	Total								**$ 981,316**					

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

3 The applicant should ensure that the years for new additions of assets are the asset useful lives determined by management in accordance with IFRS.

4 A recalculation should be performed to determine the average remaining life of opening balance of assets (i.e. excluding 2011 additions) under IFRS. For example, Asset A had a useful life of 20 years under CGAAP. On January 1, 2011, the date of transition, Asset A was 3 years depreciated. As a result, Asset A would have a remaining service life of 17 years (20 years less 3 years) under CGAAP as of January 1, 2011. Due to the transition to IFRS, management re-assessed the asset useful lives under IFRS principles and concluded that the revised useful life of Asset A is now 30 years. Therefore, the average remaining useful life of opening balance of Asset A is determined to be 27 years (30 years less 3 years) under IFRS as of January 1, 2011.

5 NBV must exclude assets still on the books but which have been fully amortized or depreciated.

6 This column refers to the calculated full year depreciation but excludes the depreciation expense on assets fully depreciated during the year. This column is used for the purpose of calculating depreciation expense in the following year on the next worksheet.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

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Appendix 2-CC
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2012

2013 MIFRS

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	2013 Depreciation Expense [1] (h)=2011 Full Year Deprecation + ((d)*0.5)/(f)	2013 Depreciation Expense per Apppendix 2-B Fixed Assets, Column K (l)	Variance [2] (m) = (h) - (l)	Depreciation Expense on 2013 Full Year Additions (n)=((d))/(f)	Less Depreciation Expense on Assets Fully Depreciated during the year (o)	2013 Full Year Depreciation [3] (p) = 2012 Full Year Depreciation + (n) - (o)
1611	Computer Software (Formally known as Account 1925)	$ 15,135	5.00	20.00%	**$ 87,071**	$ 62,934	**$ 24,137**	**$ 3,027**		**$ 88,585**
1612	Land Rights (Formally known as Account 1906)			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1805	Land		-	0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1808	Buildings			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1810	Leasehold Improvements			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1815	Transformer Station Equipment >50 kV			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1820	Distribution Station Equipment <50 kV	$ -	45.00	2.22%	**$ 785**	$ 836	**-$ 51**	**$ -**		**$ 785**
1825	Storage Battery Equipment			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1830	Poles, Towers & Fixtures	$ 286,820	45.00	2.22%	**$ 124,871**	$ 127,060	**-$ 2,189**	**$ 6,374**		**$ 128,057**
1835	Overhead Conductors & Devices	$ 192,087	60.00	1.67%	**$ 73,118**	$ 72,838	**$ 281**	**$ 3,201**		**$ 74,719**
1840	Underground Conduit	$ 284,763	40.00	2.50%	**$ 85,065**	$ 91,038	**-$ 5,973**	**$ 7,119**		**$ 88,624**
1845	Underground Conductors & Devices	$ 314,373	40.00	2.50%	**$ 136,471**	$ 149,699	**-$ 13,228**	**$ 7,859**		**$ 140,401**
1850	Line Transformers	$ 347,422	40.00	2.50%	**$ 154,804**	$ 157,794	**-$ 2,990**	**$ 8,686**		**$ 159,147**
1855	Services (Overhead & Underground)	$ 146,631	40.00	2.50%	**$ 90,187**	$ 91,591	**-$ 1,404**	**$ 3,666**		**$ 92,020**
1860	Meters	$ 456	15.00	6.67%	**$ 72,082**	$ 74,902	**-$ 2,820**	**$ 30**		**$ 72,098**
1860	Meters (Smart Meters)	$ 46,475	15.00	6.67%	**$ 208,274**	$ 209,823	**-$ 1,549**	**$ 3,098**		**$ 209,823**
1905	Land			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1908	Buildings & Fixtures	$ 17,973	60.00	1.67%	**$ 34,944**	$ 37,826	**-$ 2,882**	**$ 300**		**$ 35,094**
1910	Leasehold Improvements			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1915	Office Furniture & Equipment (10 years)		10.00	10.00%	**$ 7,194**	$ 7,194	**$ 0**	**$ -**		**$ 7,194**
1915	Office Furniture & Equipment (5 years)			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1920	Computer Equipment - Hardware			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 165,763	5.00	20.00%	**$ 43,935**	$ 60,511	**-$ 16,576**	**$ 33,153**		**$ 60,511**
1920	Computer Equip.-Hardware(Post Mar. 19/07)			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1930	Transportation Equipment	$ 209,083	15.00	6.67%	**$ 74,903**	$ 85,343	**-$ 10,440**	**$ 13,939**		**$ 81,873**
1935	Stores Equipment			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1940	Tools, Shop & Garage Equipment	$ 22,888	10.00	10.00%	**$ 38,868**	$ 40,013	**-$ 1,144**	**$ 2,289**		**$ 40,013**
1945	Measurement & Testing Equipment			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1950	Power Operated Equipment			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1955	Communications Equipment		5.00	20.00%	**$ 831**	$ 2,493	**-$ 1,662**	**$ -**		**$ 831**
1955	Communication Equipment (Smart Meters)			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1960	Miscellaneous Equipment		10.00	10.00%	**$ 13,333**	$ 13,333	**$ 0**	**$ -**		**$ 13,333**
1970	Load Management Controls Customer Premises			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1975	Load Management Controls Utility Premises			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1980	System Supervisor Equipment	$ 69,795	15.00	6.67%	**$ 33,447**	$ 36,441	**-$ 2,995**	**$ 4,653**		**$ 35,773**
1985	Miscellaneous Fixed Assets			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1990	Other Tangible Property			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1995	Contributions & Grants	-$ 596,144	40.00	2.50%	**-$ 114,200**	-$ 177,961	**$ 63,761**	**-$ 14,904**		**-$ 121,651**
				0.00%	**$ -**		**$ -**	**$ -**		**$ -**
				0.00%	**$ -**		**$ -**	**$ -**		**$ -**
	Total	**$ 1,523,521**			**$ 1,165,984**	**$ 1,143,708**	**$ 22,276**	**$ 82,490**	**$ -**	**$ 1,207,229**
	Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets)				$ -					
	Total				**$ 1,165,984**					

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

3 This column refers to the calculated full year depreciation but excludes the depreciation expense on assets fully depreciated during the year. This column is used for the purpose of calculating depreciation expense in the following year on the next worksheet.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

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Appendix 2-CD
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2012

2014 MIFRS

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	2014 Depreciation Expense [1] (h)=2012 Full Year Deprecation + ((d)*0.5)/(f)	2014 Depreciation Expense per Apppendix 2-B Fixed Assets, Column K (l)	Variance [2] (m) = (h) - (l)	Depreciation Expense on 2014 Full Year Additions (n)=((d))/(f)	Less Depreciation Expense on Assets Fully Depreciated during the year (o)	2014 Full Year Depreciation [3] (p) = 2013 Full Year Depreciation + (n) - (o)
1611	Computer Software (Formally known as Account 1925)	$ 96,500	5.00	20.00%	**$ 98,235**	$ 80,234	**$ 18,001**	**$ 19,300**		**$ 107,885**
1612	Land Rights (Formally known as Account 1906)			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1805	Land		-	0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1808	Buildings			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1810	Leasehold Improvements			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1815	Transformer Station Equipment >50 kV			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1820	Distribution Station Equipment <50 kV		45.00	2.22%	**$ 785**	$ 836	**-$ 51**	**$ -**		**$ 785**
1825	Storage Battery Equipment			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1830	Poles, Towers & Fixtures	$ 337,027	45.00	2.22%	**$ 131,802**	$ 134,549	**-$ 2,747**	**$ 7,489**		**$ 135,547**
1835	Overhead Conductors & Devices	$ 276,757	60.00	1.67%	**$ 77,025**	$ 77,450	**-$ 425**	**$ 4,613**		**$ 79,332**
1840	Underground Conduit	$ 338,922	40.00	2.50%	**$ 92,861**	$ 99,511	**-$ 6,650**	**$ 8,473**		**$ 97,097**
1845	Underground Conductors & Devices	$ 291,948	40.00	2.50%	**$ 144,050**	$ 156,998	**-$ 12,948**	**$ 7,299**		**$ 147,700**
1850	Line Transformers	$ 397,485	40.00	2.50%	**$ 164,115**	$ 167,731	**-$ 3,616**	**$ 9,937**		**$ 169,084**
1855	Services (Overhead & Underground)	$ 144,843	40.00	2.50%	**$ 93,831**	$ 95,212	**-$ 1,381**	**$ 3,621**		**$ 95,641**
1860	Meters		15.00	6.67%	**$ 72,098**	$ 71,895	**$ 203**	**$ -**		**$ 72,098**
1860	Meters (Smart Meters)	$ 13,018	15.00	6.67%	**$ 210,257**	$ 210,691	**-$ 434**	**$ 868**		**$ 210,691**
1905	Land			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1908	Buildings & Fixtures	$ 100,000	60.00	1.67%	**$ 35,927**	$ 39,493	**-$ 3,566**	**$ 1,667**		**$ 36,760**
1910	Leasehold Improvements			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1915	Office Furniture & Equipment (10 years)	$ 70,000	10.00	10.00%	**$ 10,694**	$ 14,194	**-$ 3,500**	**$ 7,000**		**$ 14,194**
1915	Office Furniture & Equipment (5 years)			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1920	Computer Equipment - Hardware			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 19,500	5.00	20.00%	**$ 62,461**	$ 64,411	**-$ 1,950**	**$ 3,900**		**$ 64,411**
1920	Computer Equip.-Hardware(Post Mar. 19/07)			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1930	Transportation Equipment	$ 352,792	15.00	6.67%	**$ 93,633**	$ 94,677	**-$ 1,044**	**$ 23,519**		**$ 105,392**
1935	Stores Equipment			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1940	Tools, Shop & Garage Equipment	$ 28,000	10.00	10.00%	**$ 41,413**	$ 42,813	**-$ 1,400**	**$ 2,800**		**$ 42,813**
1945	Measurement & Testing Equipment			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1950	Power Operated Equipment			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1955	Communications Equipment	$ -	5.00	20.00%	**$ 831**	$ 2,493	**-$ 1,662**	**$ -**		**$ 831**
1955	Communication Equipment (Smart Meters)			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1960	Miscellaneous Equipment	$ -	10.00	10.00%	**$ 13,333**	$ 13,333	**$ 0**	**$ -**		**$ 13,333**
1970	Load Management Controls Customer Premises			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1975	Load Management Controls Utility Premises			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1980	System Supervisor Equipment	$ 150,000	15.00	6.67%	**$ 40,773**	$ 41,094	**-$ 321**	**$ 10,000**		**$ 45,773**
1985	Miscellaneous Fixed Assets			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1990	Other Tangible Property			0.00%	**$ -**		**$ -**	**$ -**		**$ -**
1995	Contributions & Grants	-$ 100,000	40.00	2.50%	**-$ 122,901**	-$ 180,752	**$ 57,851**	**-$ 2,500**		**-$ 124,151**
etc.				0.00%	**$ -**		**$ -**	**$ -**		**$ -**
				0.00%	**$ -**		**$ -**	**$ -**		**$ -**
	Total	**$ 2,516,792**			**$ 1,261,222**	**$ 1,226,862**	**$ 34,360**	**$ 107,986**	**$ -**	**$ 1,315,215**
	Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets)				$ -					
	Total				**$ 1,261,222**					

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

3 This column refers to the calculated full year depreciation but excludes the depreciation expense on assets fully depreciated during the year. This column is used for the purpose of calculating depreciation expense in the following year on the next worksheet.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

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Appendix 2-CE
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2012

2015 MIFRS

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	2015 Depreciation Expense [1] (h)=2013 Full Year Depreciation + ((d)*0.5)/(f)	2015 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2] (m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	$ 13,000	5.00	20.00%	**$ 109,185**	$ 65,243.00	**$ 43,942**
1612	Land Rights (Formally known as Account 1906)			0.00%	**$ -**		**$ -**
1805	Land		-	0.00%	**$ -**		**$ -**
1808	Buildings			0.00%	**$ -**		**$ -**
1810	Leasehold Improvements			0.00%	**$ -**		**$ -**
1815	Transformer Station Equipment >50 kV			0.00%	**$ -**		**$ -**
1820	Distribution Station Equipment <50 kV		45.00	2.22%	**$ 785**	$ 836.00	**-$ 51**
1825	Storage Battery Equipment			0.00%	**$ -**		**$ -**
1830	Poles, Towers & Fixtures	$ 326,655	45.00	2.22%	**$ 139,176**	$ 138,179.00	**$ 997**
1835	Overhead Conductors & Devices	$ 268,280	60.00	1.67%	**$ 81,567**	$ 79,686.00	**$ 1,881**
1840	Underground Conduit	$ 329,925	40.00	2.50%	**$ 101,221**	$ 103,635.00	**-$ 2,414**
1845	Underground Conductors & Devices	$ 285,377	40.00	2.50%	**$ 151,267**	$ 160,565.00	**-$ 9,298**
1850	Line Transformers	$ 385,903	40.00	2.50%	**$ 173,908**	$ 172,555.00	**$ 1,353**
1855	Services (Overhead & Underground)	$ 40,886	40.00	2.50%	**$ 96,152**	$ 96,973.00	**-$ 821**
1860	Meters		15.00	6.67%	**$ 72,098**	$ 9,451.00	**$ 62,647**
1860	Meters (Smart Meters)	$ 12,974	15.00	6.67%	**$ 211,123**	$ 211,555.00	**-$ 432**
1905	Land			0.00%	**$ -**		**$ -**
1908	Buildings & Fixtures	$ 100,000	60.00	1.67%	**$ 37,594**	$ 40,325.00	**-$ 2,731**
1910	Leasehold Improvements			0.00%	**$ -**		**$ -**
1915	Office Furniture & Equipment (10 years)	$ 70,000	10.00	10.00%	**$ 17,694**	$ 17,694.00	**-$ 0**
1915	Office Furniture & Equipment (5 years)			0.00%	**$ -**		**$ -**
1920	Computer Equipment - Hardware			0.00%	**$ -**		**$ -**
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 85,000	5.00	20.00%	**$ 72,911**	$ 69,587.00	**$ 3,324**
1920	Computer Equip.-Hardware(Post Mar. 19/07)			0.00%	**$ -**		**$ -**
1930	Transportation Equipment	$ 125,000	10.00	10.00%	**$ 111,642**	$ 100,927.00	**$ 10,715**
1935	Stores Equipment			0.00%	**$ -**		**$ -**
1940	Tools, Shop & Garage Equipment	$ 20,000	10.00	10.00%	**$ 43,813**	$ 43,812.00	**$ 1**
1945	Measurement & Testing Equipment			0.00%	**$ -**		**$ -**
1950	Power Operated Equipment			0.00%	**$ -**		**$ -**
1955	Communications Equipment	$ -	5.00	20.00%	**$ 831**	$ 2,493.00	**-$ 1,662**
1955	Communication Equipment (Smart Meters)			0.00%	**$ -**		**$ -**
1960	Miscellaneous Equipment	$ -	10.00	10.00%	**$ 13,333**	$ 13,333.00	**$ 0**
1970	Load Management Controls Customer Premises			0.00%	**$ -**		**$ -**
1975	Load Management Controls Utility Premises			0.00%	**$ -**		**$ -**
1980	System Supervisor Equipment	$ 100,000	15.00	6.67%	**$ 49,107**	$ 47,345.00	**$ 1,762**
1985	Miscellaneous Fixed Assets			0.00%	**$ -**		**$ -**
1990	Other Tangible Property			0.00%	**$ -**		**$ -**
1995	Contributions & Grants	-$ 100,000	40.00	2.50%	**-$ 125,401**	-$ 165,979.00	**$ 40,578**
etc.				0.00%	**$ -**		**$ -**
				0.00%	**$ -**		**$ -**
	Total	**$ 2,063,000**			**$ 1,358,006**	**$ 1,208,215**	**$ 149,791**
	Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets)						
	Total Depreciation expense to be included in the test year revenue requirement				**$ 1,358,006**		

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

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Appendix 2-CF N/A
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013

Year 2012 CGAAP

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2012 (a)	Less Fully Depreciated (b)	Net for Depreciation (c)	Additions (d)	Total for Depreciation (e) = (c) + ½ x (d) [1]	Years (f)	Depreciation Rate (g) = 1 / (f)	Depreciation Expense (h) = (e) / (f)	2012 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2] (m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)							0.00%	$ -		$ -
1612	Land Rights (Formally known as Account 1906)							0.00%	$ -		$ -
1805	Land							0.00%	$ -		$ -
1808	Buildings							0.00%	$ -		$ -
1810	Leasehold Improvements							0.00%	$ -		$ -
1815	Transformer Station Equipment >50 kV							0.00%	$ -		$ -
1820	Distribution Station Equipment <50 kV							0.00%	$ -		$ -
1825	Storage Battery Equipment							0.00%	$ -		$ -
1830	Poles, Towers & Fixtures							0.00%	$ -		$ -
1835	Overhead Conductors & Devices							0.00%	$ -		$ -
1840	Underground Conduit							0.00%	$ -		$ -
1845	Underground Conductors & Devices							0.00%	$ -		$ -
1850	Line Transformers							0.00%	$ -		$ -
1855	Services (Overhead & Underground)							0.00%	$ -		$ -
1860	Meters							0.00%	$ -		$ -
1860	Meters (Smart Meters)							0.00%	$ -		$ -
1905	Land							0.00%	$ -		$ -
1908	Buildings & Fixtures							0.00%	$ -		$ -
1910	Leasehold Improvements							0.00%	$ -		$ -
1915	Office Furniture & Equipment (10 years)							0.00%	$ -		$ -
1915	Office Furniture & Equipment (5 years)							0.00%	$ -		$ -
1920	Computer Equipment - Hardware							0.00%	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)							0.00%	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)							0.00%	$ -		$ -
1930	Transportation Equipment							0.00%	$ -		$ -
1935	Stores Equipment							0.00%	$ -		$ -
1940	Tools, Shop & Garage Equipment							0.00%	$ -		$ -
1945	Measurement & Testing Equipment							0.00%	$ -		$ -
1950	Power Operated Equipment							0.00%	$ -		$ -
1955	Communications Equipment							0.00%	$ -		$ -
1955	Communication Equipment (Smart Meters)							0.00%	$ -		$ -
1960	Miscellaneous Equipment							0.00%	$ -		$ -
1970	Load Management Controls Customer Premises							0.00%	$ -		$ -
1975	Load Management Controls Utility Premises							0.00%	$ -		$ -
1980	System Supervisor Equipment							0.00%	$ -		$ -
1985	Miscellaneous Fixed Assets							0.00%	$ -		$ -
1990	Other Tangible Property							0.00%	$ -		$ -
1995	Contributions & Grants							0.00%	$ -		$ -
etc.								0.00%	$ -		$ -
								0.00%	$ -		$ -
	Total								$ -	$ -	$ -

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

General **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

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Appendix 2-CG N/A
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013

Year 2012 MIFRS

Account	Description	Opening NBV as at Jan 1, 2012 [5] (a)	Additions (d)	Average Remaining Life of Opening NBV [4] (i)	Years (new additions only) [3] (f)	Depreciation Rate on New Additions (g) = 1 / (f)	Depreciation Expense on Opening NBV (j) = (a) / (i)	Depreciation Expense on Additions [1] (h)=((d)*0.5)/(f)	2012 Depreciation Expense (k) = (j) + (h)	2012 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2] (m) = (k) - (l)	Depreciation Expense on 2012 Full Year Additions (n) = (d)/(f)	Less Depreciation Expense on Assets Fully Depreciated during the year (o)	2012 Full Year Depreciation [6] (p) = (j) + (n) - (o)
1611	Computer Software (Formally known as Account 1925)	$ -	$ -	9.00	5.00	20.00%	$ -	$ -	$ -		$ -	$ -		$ -
1612	Land Rights (Formally known as Account 1906)	$ -	$ -	-	-	0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1805	Land	$ -	$ -	-	-	0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1808	Buildings	$ -	$ -	-	-	0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1810	Leasehold Improvements	$ -	$ -	-	-	0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1815	Transformer Station Equipment >50 kV	$ -	$ -	-	-	0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1820	Distribution Station Equipment <50 kV	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1825	Storage Battery Equipment	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1830	Poles, Towers & Fixtures	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1835	Overhead Conductors & Devices	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1840	Underground Conduit	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1845	Underground Conductors & Devices	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1850	Line Transformers	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1855	Services (Overhead & Underground)	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1860	Meters	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1860	Meters (Smart Meters)	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1905	Land	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1908	Buildings & Fixtures	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1910	Leasehold Improvements	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1915	Office Furniture & Equipment (10 years)	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1915	Office Furniture & Equipment (5 years)	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1920	Computer Equipment - Hardware	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1930	Transportation Equipment	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1935	Stores Equipment	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1940	Tools, Shop & Garage Equipment	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1945	Measurement & Testing Equipment	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1950	Power Operated Equipment	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1955	Communications Equipment	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1955	Communication Equipment (Smart Meters)	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1960	Miscellaneous Equipment	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1970	Load Management Controls Customer Premises	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1975	Load Management Controls Utility Premises	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1980	System Supervisor Equipment	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1985	Miscellaneous Fixed Assets	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1990	Other Tangible Property	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1995	Contributions & Grants	$ -	$ -			0.00%	$ -	$ -	$ -		$ -	$ -		$ -
etc.						0.00%	$ -	$ -	$ -		$ -	$ -		$ -
						0.00%	$ -	$ -	$ -		$ -	$ -		$ -
	Total	$ -	$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets)								$ -					
	Total								$ -					

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

3 The applicant should ensure that the years for new additions of assets are the asset useful lives determined by management in accordance with IFRS.

4 A recalculation should be performed to determine the average remaining life of opening balance of assets (i.e. excluding 2012 additions) under IFRS. For example, Asset A had a useful life of 20 years under CGAAP. On January 1, 2012, the date of transition, Asset A was 3 years depreciated. As a result, Asset A would have a remaining service life of 17 years (20 years less 3 years) under CGAAP as of January 1, 2012. Due to the transition to IFRS, management re-assessed the asset useful lives under IFRS principles and concluded that the revised useful life of Asset A is now 30 years. Therefore, the average remaining useful life of opening balance of Asset A is determined to be 27 years (30 years less 3 years) under IFRS as of January 1, 2012.

5 NBV must exclude assets still on the books but which have been fully amortized or depreciated.

6 This column refers to the calculated full year depreciation but excludes the depreciation expense on assets fully depreciated during the year. This column is used for the purpose of calculating depreciation expense in the following year on the next worksheet.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

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Appendix 2-CH N/A
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013

2013 MIFRS

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	2013 Depreciation Expense [1] (h)=2012 Full Year Deprecation + ((d)*0.5)/(f)	2013 Depreciation Expense per Apppendix 2-B Fixed Assets, Column K (l)	Variance [2] (m) = (h) - (l)	Depreciation Expense on 2013 Full Year Additions (n)=((d))/(f)	Less Depreciation Expense on Assets Fully Depreciated during the year (o)	2013 Full Year Depreciation [3] (p) = 2012 Full Year Depreciation + (n) - (o)
1611	Computer Software (Formally known as Account 1925)			0.00%	$ -		$ -	$ -		$ -
1612	Land Rights (Formally known as Account 1906)			0.00%	$ -		$ -	$ -		$ -
1805	Land			0.00%	$ -		$ -	$ -		$ -
1808	Buildings			0.00%	$ -		$ -	$ -		$ -
1810	Leasehold Improvements			0.00%	$ -		$ -	$ -		$ -
1815	Transformer Station Equipment >50 kV			0.00%	$ -		$ -	$ -		$ -
1820	Distribution Station Equipment <50 kV			0.00%	$ -		$ -	$ -		$ -
1825	Storage Battery Equipment			0.00%	$ -		$ -	$ -		$ -
1830	Poles, Towers & Fixtures			0.00%	$ -		$ -	$ -		$ -
1835	Overhead Conductors & Devices			0.00%	$ -		$ -	$ -		$ -
1840	Underground Conduit			0.00%	$ -		$ -	$ -		$ -
1845	Underground Conductors & Devices			0.00%	$ -		$ -	$ -		$ -
1850	Line Transformers			0.00%	$ -		$ -	$ -		$ -
1855	Services (Overhead & Underground)			0.00%	$ -		$ -	$ -		$ -
1860	Meters			0.00%	$ -		$ -	$ -		$ -
1860	Meters (Smart Meters)			0.00%	$ -		$ -	$ -		$ -
1905	Land			0.00%	$ -		$ -	$ -		$ -
1908	Buildings & Fixtures			0.00%	$ -		$ -	$ -		$ -
1910	Leasehold Improvements			0.00%	$ -		$ -	$ -		$ -
1915	Office Furniture & Equipment (10 years)			0.00%	$ -		$ -	$ -		$ -
1915	Office Furniture & Equipment (5 years)			0.00%	$ -		$ -	$ -		$ -
1920	Computer Equipment - Hardware			0.00%	$ -		$ -	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)			0.00%	$ -		$ -	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)			0.00%	$ -		$ -	$ -		$ -
1930	Transportation Equipment			0.00%	$ -		$ -	$ -		$ -
1935	Stores Equipment			0.00%	$ -		$ -	$ -		$ -
1940	Tools, Shop & Garage Equipment			0.00%	$ -		$ -	$ -		$ -
1945	Measurement & Testing Equipment			0.00%	$ -		$ -	$ -		$ -
1950	Power Operated Equipment			0.00%	$ -		$ -	$ -		$ -
1955	Communications Equipment			0.00%	$ -		$ -	$ -		$ -
1955	Communication Equipment (Smart Meters)			0.00%	$ -		$ -	$ -		$ -
1960	Miscellaneous Equipment			0.00%	$ -		$ -	$ -		$ -
1970	Load Management Controls Customer Premises			0.00%	$ -		$ -	$ -		$ -
1975	Load Management Controls Utility Premises			0.00%	$ -		$ -	$ -		$ -
1980	System Supervisor Equipment			0.00%	$ -		$ -	$ -		$ -
1985	Miscellaneous Fixed Assets			0.00%	$ -		$ -	$ -		$ -
1990	Other Tangible Property			0.00%	$ -		$ -	$ -		$ -
1995	Contributions & Grants			0.00%	$ -		$ -	$ -		$ -
etc.				0.00%	$ -		$ -	$ -		$ -
				0.00%	$ -		$ -	$ -		$ -
	Total	$ -			$ -	$ -	$ -	$ -	$ -	$ -
	Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets)				$ -					
	Total				$ -					

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

3 This column refers to the calculated full year depreciation but excludes the depreciation expense on assets fully depreciated during the year. This column is used for the purpose of calculating depreciation expense in the following year on the next worksheet.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

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Appendix 2-CI N/A
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2013

2014 MIFRS

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	2014 Depreciation Expense [1] (h)=2013 Full Year Depreciation + ((d)*0.5)/(f)	2014 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2] (m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)			0.00%	$ -		$ -
1612	Land Rights (Formally known as Account 1906)			0.00%	$ -		$ -
1805	Land			0.00%	$ -		$ -
1808	Buildings			0.00%	$ -		$ -
1810	Leasehold Improvements			0.00%	$ -		$ -
1815	Transformer Station Equipment >50 kV			0.00%	$ -		$ -
1820	Distribution Station Equipment <50 kV			0.00%	$ -		$ -
1825	Storage Battery Equipment			0.00%	$ -		$ -
1830	Poles, Towers & Fixtures			0.00%	$ -		$ -
1835	Overhead Conductors & Devices			0.00%	$ -		$ -
1840	Underground Conduit			0.00%	$ -		$ -
1845	Underground Conductors & Devices			0.00%	$ -		$ -
1850	Line Transformers			0.00%	$ -		$ -
1855	Services (Overhead & Underground)			0.00%	$ -		$ -
1860	Meters			0.00%	$ -		$ -
1860	Meters (Smart Meters)			0.00%	$ -		$ -
1905	Land			0.00%	$ -		$ -
1908	Buildings & Fixtures			0.00%	$ -		$ -
1910	Leasehold Improvements			0.00%	$ -		$ -
1915	Office Furniture & Equipment (10 years)			0.00%	$ -		$ -
1915	Office Furniture & Equipment (5 years)			0.00%	$ -		$ -
1920	Computer Equipment - Hardware			0.00%	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)			0.00%	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)			0.00%	$ -		$ -
1930	Transportation Equipment			0.00%	$ -		$ -
1935	Stores Equipment			0.00%	$ -		$ -
1940	Tools, Shop & Garage Equipment			0.00%	$ -		$ -
1945	Measurement & Testing Equipment			0.00%	$ -		$ -
1950	Power Operated Equipment			0.00%	$ -		$ -
1955	Communications Equipment			0.00%	$ -		$ -
1955	Communication Equipment (Smart Meters)			0.00%	$ -		$ -
1960	Miscellaneous Equipment			0.00%	$ -		$ -
1970	Load Management Controls Customer Premises			0.00%	$ -		$ -
1975	Load Management Controls Utility Premises			0.00%	$ -		$ -
1980	System Supervisor Equipment			0.00%	$ -		$ -
1985	Miscellaneous Fixed Assets			0.00%	$ -		$ -
1990	Other Tangible Property			0.00%	$ -		$ -
1995	Contributions & Grants			0.00%	$ -		$ -
etc.				0.00%	$ -		$ -
				0.00%	$ -		$ -
	Total	$ -			$ -	$ -	$ -
	Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets)				$ -		
	Total Depreciation expense to be included in the test year revenue requirement				$ -		

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

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Appendix 2- N/A
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2014

Year 2012 CGAAP

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2012 (a)	Less Fully Depreciated (b)	Net for Depreciation (c)	Additions (d)	Total for Depreciation (e) = (c) + ½ x (d) [1]	Years (f)	Depreciation Rate (g) = 1 / (f)	2012 Depreciation Expense (h) = (e) / (f)	2012 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2] (m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)			$ -		$ -			$ -		$ -
1612	Land Rights (Formally known as Account 1906)			$ -		$ -			$ -		$ -
1805	Land			$ -		$ -			$ -		$ -
1808	Buildings			$ -		$ -			$ -		$ -
1810	Leasehold Improvements			$ -		$ -			$ -		$ -
1815	Transformer Station Equipment >50 kV			$ -		$ -			$ -		$ -
1820	Distribution Station Equipment <50 kV			$ -		$ -			$ -		$ -
1825	Storage Battery Equipment			$ -		$ -			$ -		$ -
1830	Poles, Towers & Fixtures			$ -		$ -			$ -		$ -
1835	Overhead Conductors & Devices			$ -		$ -			$ -		$ -
1840	Underground Conduit			$ -		$ -			$ -		$ -
1845	Underground Conductors & Devices			$ -		$ -			$ -		$ -
1850	Line Transformers			$ -		$ -			$ -		$ -
1855	Services (Overhead & Underground)			$ -		$ -			$ -		$ -
1860	Meters			$ -		$ -			$ -		$ -
1860	Meters (Smart Meters)			$ -		$ -			$ -		$ -
1905	Land			$ -		$ -			$ -		$ -
1908	Buildings & Fixtures			$ -		$ -			$ -		$ -
1910	Leasehold Improvements			$ -		$ -			$ -		$ -
1915	Office Furniture & Equipment (10 years)			$ -		$ -			$ -		$ -
1915	Office Furniture & Equipment (5 years)			$ -		$ -			$ -		$ -
1920	Computer Equipment - Hardware			$ -		$ -			$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)			$ -		$ -			$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)			$ -		$ -			$ -		$ -
1930	Transportation Equipment			$ -		$ -			$ -		$ -
1935	Stores Equipment			$ -		$ -			$ -		$ -
1940	Tools, Shop & Garage Equipment			$ -		$ -			$ -		$ -
1945	Measurement & Testing Equipment			$ -		$ -			$ -		$ -
1950	Power Operated Equipment			$ -		$ -			$ -		$ -
1955	Communications Equipment			$ -		$ -			$ -		$ -
1955	Communication Equipment (Smart Meters)			$ -		$ -			$ -		$ -
1960	Miscellaneous Equipment			$ -		$ -			$ -		$ -
1970	Load Management Controls Customer Premises			$ -		$ -			$ -		$ -
1975	Load Management Controls Utility Premises			$ -		$ -			$ -		$ -
1980	System Supervisor Equipment			$ -		$ -			$ -		$ -
1985	Miscellaneous Fixed Assets			$ -		$ -			$ -		$ -
1990	Other Tangible Property			$ -		$ -			$ -		$ -
1995	Contributions & Grants			$ -		$ -			$ -		$ -
etc.				$ -		$ -			$ -		$ -
				$ -		$ -			$ -		$ -
	Total	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

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Appendix 2-CK N/A
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2014

Year 2013 CGAAP

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2013 (a)	Less Fully Depreciated (b)	Net for Depreciation (c)	Additions (d)	Total for Depreciation (e) = (c) + ½ x (d) [1]	Years (f)	Depreciation Rate (g) = 1 / (f)	2013 Depreciation Expense (h) = (e) / (f)	2013 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2] (m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)			$ -		$ -		0.00%	$ -		$ -
1612	Land Rights (Formally known as Account 1906)			$ -		$ -		0.00%	$ -		$ -
1805	Land			$ -		$ -		0.00%	$ -		$ -
1808	Buildings			$ -		$ -		0.00%	$ -		$ -
1810	Leasehold Improvements			$ -		$ -		0.00%	$ -		$ -
1815	Transformer Station Equipment >50 kV			$ -		$ -		0.00%	$ -		$ -
1820	Distribution Station Equipment <50 kV			$ -		$ -		0.00%	$ -		$ -
1825	Storage Battery Equipment			$ -		$ -		0.00%	$ -		$ -
1830	Poles, Towers & Fixtures			$ -		$ -		0.00%	$ -		$ -
1835	Overhead Conductors & Devices			$ -		$ -		0.00%	$ -		$ -
1840	Underground Conduit			$ -		$ -		0.00%	$ -		$ -
1845	Underground Conductors & Devices			$ -		$ -		0.00%	$ -		$ -
1850	Line Transformers			$ -		$ -		0.00%	$ -		$ -
1855	Services (Overhead & Underground)			$ -		$ -		0.00%	$ -		$ -
1860	Meters			$ -		$ -		0.00%	$ -		$ -
1860	Meters (Smart Meters)			$ -		$ -		0.00%	$ -		$ -
1905	Land			$ -		$ -		0.00%	$ -		$ -
1908	Buildings & Fixtures			$ -		$ -		0.00%	$ -		$ -
1910	Leasehold Improvements			$ -		$ -		0.00%	$ -		$ -
1915	Office Furniture & Equipment (10 years)			$ -		$ -		0.00%	$ -		$ -
1915	Office Furniture & Equipment (5 years)			$ -		$ -		0.00%	$ -		$ -
1920	Computer Equipment - Hardware			$ -		$ -		0.00%	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)			$ -		$ -		0.00%	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)			$ -		$ -		0.00%	$ -		$ -
1930	Transportation Equipment			$ -		$ -		0.00%	$ -		$ -
1935	Stores Equipment			$ -		$ -		0.00%	$ -		$ -
1940	Tools, Shop & Garage Equipment			$ -		$ -		0.00%	$ -		$ -
1945	Measurement & Testing Equipment			$ -		$ -		0.00%	$ -		$ -
1950	Power Operated Equipment			$ -		$ -		0.00%	$ -		$ -
1955	Communications Equipment			$ -		$ -		0.00%	$ -		$ -
1955	Communication Equipment (Smart Meters)			$ -		$ -		0.00%	$ -		$ -
1960	Miscellaneous Equipment			$ -		$ -		0.00%	$ -		$ -
1970	Load Management Controls Customer Premises			$ -		$ -		0.00%	$ -		$ -
1975	Load Management Controls Utility Premises			$ -		$ -		0.00%	$ -		$ -
1980	System Supervisor Equipment			$ -		$ -		0.00%	$ -		$ -
1985	Miscellaneous Fixed Assets			$ -		$ -		0.00%	$ -		$ -
1990	Other Tangible Property			$ -		$ -		0.00%	$ -		$ -
1995	Contributions & Grants			$ -		$ -		0.00%	$ -		$ -
etc.				$ -		$ -		0.00%	$ -		$ -
				$ -		$ -		0.00%	$ -		$ -
	Total	$ -	$ -	$ -	$ -	$ -			$ -	$ -	$ -

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

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Appendix 2-CL N/A
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2014

Year 2013 MIFRS

Account	Description	Opening NBV as at Jan 1, 2013 [5] (a)	Additions (d)	Average Remaining Life of Opening NBV [4] (i)	Years (new additions only) [3] (f)	Depreciation Rate on New Additions (g) = 1 / (f)	Depreciation Expense on Opening NBV (j) = (a) / (i)	Depreciation Expense on Additions [1] (h)=((d)*0.5)/(f)	2013 Depreciation Expense (k) = (j) + (h)	2013 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2] (m) = (k) - (l)	Depreciation Expense on 2013 Full Year Additions (n)=((d))/(f)	Less Depreciation Expense on Assets Fully Depreciated during the year (o)	2013 Full Year Depreciation [6] (p) = (j) + (n) - (o)
1611	Computer Software (Formally known as Account 1925)					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1612	Land Rights (Formally known as Account 1906)					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1805	Land					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1808	Buildings					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1810	Leasehold Improvements					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1815	Transformer Station Equipment >50 kV					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1820	Distribution Station Equipment <50 kV					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1825	Storage Battery Equipment					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1830	Poles, Towers & Fixtures					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1835	Overhead Conductors & Devices					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1840	Underground Conduit					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1845	Underground Conductors & Devices					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1850	Line Transformers					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1855	Services (Overhead & Underground)					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1860	Meters					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1860	Meters (Smart Meters)					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1905	Land					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1908	Buildings & Fixtures					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1910	Leasehold Improvements					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1915	Office Furniture & Equipment (10 years)					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1915	Office Furniture & Equipment (5 years)					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1920	Computer Equipment - Hardware					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1930	Transportation Equipment					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1935	Stores Equipment					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1940	Tools, Shop & Garage Equipment					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1945	Measurement & Testing Equipment					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1950	Power Operated Equipment					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1955	Communications Equipment					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1955	Communication Equipment (Smart Meters)					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1960	Miscellaneous Equipment					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1970	Load Management Controls Customer Premises					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1975	Load Management Controls Utility Premises					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1980	System Supervisor Equipment					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1985	Miscellaneous Fixed Assets					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1990	Other Tangible Property					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
1995	Contributions & Grants					0.00%	$ -	$ -	$ -		$ -	$ -		$ -
etc.						0.00%	$ -	$ -	$ -		$ -	$ -		$ -
						0.00%	$ -	$ -	$ -		$ -	$ -		$ -
	Total	$ -	$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets)								$ -					
	Total								$ -					

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

3 The applicant should ensure that the years for new additions of assets are the asset useful lives determined by management in accordance with IFRS.

4 A recalculation should be performed to determine the average remaining life of opening balance of assets (i.e. excluding 2013 additions) under IFRS. For example, Asset A had a useful life of 20 years under CGAAP. On January 1, 2013, the date of transition, Asset A was 3 years depreciated. As a result, Asset A would have a remaining service life of 17 years (20 years less 3 years) under CGAAP as of January 1, 2013. Due to the transition to IFRS, management re-assessed the asset useful lives under IFRS principles and concluded that the revised useful life of Asset A is now 30 years. Therefore, the average remaining useful life of opening balance of Asset A is determined to be 27 years (30 years less 3 years) under IFRS as of January 1, 2013.

5 NBV must exclude assets still on the books but which have been fully amortized or depreciated.

6 This column refers to the calculated full year depreciation but excludes the depreciation expense on assets fully depreciated during the year. This column is used for the purpose of calculating depreciation expense in the following year on the next worksheet.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

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Appendix 2-CM N/A
Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2014

Year 2014 MIFRS

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	2014 Depreciation Expense [1] (h)=2013 Full Year Depreciation + ((d)*0.5)/(f)	2014 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (l)	Variance [2] (m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)			0.00%	$ -		$ -
1612	Land Rights (Formally known as Account 1906)			0.00%	$ -		$ -
1805	Land			0.00%	$ -		$ -
1808	Buildings			0.00%	$ -		$ -
1810	Leasehold Improvements			0.00%	$ -		$ -
1815	Transformer Station Equipment >50 kV			0.00%	$ -		$ -
1820	Distribution Station Equipment <50 kV			0.00%	$ -		$ -
1825	Storage Battery Equipment			0.00%	$ -		$ -
1830	Poles, Towers & Fixtures			0.00%	$ -		$ -
1835	Overhead Conductors & Devices			0.00%	$ -		$ -
1840	Underground Conduit			0.00%	$ -		$ -
1845	Underground Conductors & Devices			0.00%	$ -		$ -
1850	Line Transformers			0.00%	$ -		$ -
1855	Services (Overhead & Underground)			0.00%	$ -		$ -
1860	Meters			0.00%	$ -		$ -
1860	Meters (Smart Meters)			0.00%	$ -		$ -
1905	Land			0.00%	$ -		$ -
1908	Buildings & Fixtures			0.00%	$ -		$ -
1910	Leasehold Improvements			0.00%	$ -		$ -
1915	Office Furniture & Equipment (10 years)			0.00%	$ -		$ -
1915	Office Furniture & Equipment (5 years)			0.00%	$ -		$ -
1920	Computer Equipment - Hardware			0.00%	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)			0.00%	$ -		$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)			0.00%	$ -		$ -
1930	Transportation Equipment			0.00%	$ -		$ -
1935	Stores Equipment			0.00%	$ -		$ -
1940	Tools, Shop & Garage Equipment			0.00%	$ -		$ -
1945	Measurement & Testing Equipment			0.00%	$ -		$ -
1950	Power Operated Equipment			0.00%	$ -		$ -
1955	Communications Equipment			0.00%	$ -		$ -
1955	Communication Equipment (Smart Meters)			0.00%	$ -		$ -
1960	Miscellaneous Equipment			0.00%	$ -		$ -
1970	Load Management Controls Customer Premises			0.00%	$ -		$ -
1975	Load Management Controls Utility Premises			0.00%	$ -		$ -
1980	System Supervisor Equipment			0.00%	$ -		$ -
1985	Miscellaneous Fixed Assets			0.00%	$ -		$ -
1990	Other Tangible Property			0.00%	$ -		$ -
1995	Contributions & Grants			0.00%	$ -		$ -
etc.				0.00%	$ -		$ -
				0.00%	$ -		$ -
	Total	$ -			$ -	$ -	$ -
	Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets)				$ -		
	Total Depreciation expense to be included in the test year revenue requirement				$ -		

Notes:

1 Board policy of the "half-year" rule - the applicant must ensure that additions in the year attract a half-year depreciation expense in the first year. Deviations from this standard practice must be supported in the application.

2 The applicant must provide an explanation of material variances in evidence.

General: **Applicants must provide a breakdown of depreciation and amortization expense in the above format for all relevant accounts. Asset Retirement Obligations (AROs), depreciation and accretion expense should be disclosed separately consistent with the Notes of historical Audited Financial Statements.**

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Appendix 2-DA
Overhead Expense

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries. The entries should include overhead costs that are currently capitalized on self-constructed assets under MIFRS.

		(A) [1]	(B)	(C)	(D)	(E) [1]	(F)	(G)
Nature of the Overhead Costs		**Dollar Impact on PP&E Historic Year**	**Dollar Impact on PP&E Bridge Year**	**Dollar Impact on PP&E Test Year**	**Dollar Impact - PP&E Variance Test versus Bridge**	**Dollar Impact - PP&E Variance Test versus Historic**	**Directly Attributable? (Y/N)**	**Reasons why the overhead costs are allowed to be capitalized under MIFRS or an alternate accounting standard given limitations on capitalized overhead**
employee benefits		$ 140,425	$ 185,000	$ 189,000	$ 4,000	$ 48,575	Y	alloaction of direct benefits expressed as an overhead percentage applied at payroll time sheet entry
costs of site preparation					$ -	$ -		
initial delivery and handling costs					$ -	$ -		
costs of testing whether the asset is functioning properly					$ -	$ -		
professional fees					$ -	$ -		
					$ -	$ -		
costs of opening a new facility					$ -	$ -		
costs of introducing a new product or service (including costs of advertising and promotional activities)					$ -	$ -		
costs of conducting business in a new location or with a new class of customer (including costs of staff training)					$ -	$ -		
administration and other general overhead costs		$ -	$ -	$ -	$ -	$ -		
					$ -	$ -		
					$ -	$ -		
					$ -	$ -		
Insert description of additional item(s) and new rows if needed.					$ -	$ -		
Total		$ 140,425	$ 185,000	$ 189,000	$ 4,000	$ 48,575		

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries. The entries should include overhead costs that were capitalized on self-constructed assets under CGAAP but are no longer capitalized under MIFRS or an alternate accounting standard and are included in OM&A.

	(A) [1]	(B)	(C)	(D)	(E) [1]	(F)	(G)
Nature of the Overhead Costs	**Dollar Impact on OM&A Historic Year**	**Dollar Impact on OM&A Bridge Year**	**Dollar Impact on OM&A Test Year**	**Dollar Impact - OM&A Variance Test versus Bridge**	**Dollar Impact - OM&A Variance Test versus Historic**	**Directly Attributable? (Y/N)**	**Reasons why the overhead costs are not allowed to be capitalized under MIFRS or an alternate accounting standard given limitations on capitalized overhead**
employee benefits	$ 140,425	$ 185,000	$ 189,000	$ 4,000	$ 48,575		alloaction of direct benefits expressed as an overhead percentage applied at payroll time sheet entry
costs of site preparation				$ -	$ -		
initial delivery and handling costs				$ -	$ -		
costs of testing whether the asset is functioning properly				$ -	$ -		
professional fees				$ -	$ -		
costs of opening a new facility				$ -	$ -		
costs of introducing a new product or service (including costs of advertising and				$ -	$ -		
costs of conducting business in a new location or with a new class of customer				$ -	$ -		
administration and other general overhead costs				$ -	$ -		
				$ -	$ -		
				$ -	$ -		
				$ -	$ -		
Insert description of additional item(s) and new rows if needed.				$ -	$ -		
Total	$ 140,425	$ 185,000	$ 189,000	$ 4,000	$ 48,575		

Notes:

1 If the applicant chooses to adopt IFRS for financial reporting purposes in 2014, the applicant does not need to complete Columns A, E. If the applicant adopts IFRS for financial reporting purposes in 2012 or 2013, the applicant must complete all columns.

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Appendix 2-EA
Account 1575 - IFRS-CGAAP Transitional PP&E Amounts
2012 Adopters of IFRS for Financial Reporting Purposes

For applicants that adopt IFRS on January 1, 2012 for financial reporting purposes

Note: this sheet should be filled out if the applicant adopts IFRS for its financial reporting purpose as of January 1, 2012.

	2011 Rebasing Year	2011	2012	2013	2014 Rebasing Year	2015	2016	2017	2018
Reporting Basis	CGAAP	IRM	IRM	IRM	MIFRS	IRM	IRM	IRM	IRM
Forecast vs. Actual Used in Rebasing Year	Forecast	Actual	Actual	Forecast	Forecast				
		$	$	$	$	$	$	$	$
PP&E Values under CGAAP									
Opening net PP&E - Note 1		18,752,876	18,981,931	24,502,372					
Net Additions - Note 4		1,615,391	7,069,689	1,523,521					
Net Depreciation (amounts should be negative) - Note 4		-1,386,336	-1,549,248	-1,136,108					
Closing net PP&E (1)		18,981,931	24,502,372	24,889,785					
PP&E Values under MIFRS (Starts from 2011, the transition year)									
Opening net PP&E - Note 1		18,752,876	18,981,931	24,502,372					
Net Additions - Note 4		1,615,391	7,069,689	1,523,521					
Net Depreciation (amounts should be negative) - Note 4		-1,386,336	-1,549,248	-1,136,108					
Closing net PP&E (2)		18,981,931	24,502,372	24,889,785					
Difference in Closing net PP&E, CGAAP vs. MIFRS		0	0	0					

Under GAAP adopted IFRS policie

Change in GAAP Policy in 2013 to equal MIFR

Effect on Deferral and Variance Account Rate Riders

Closing balance in deferral account	-
Return on Rate Base Associated with deferred PP&E balance at WACC - Note 2	-
Amount included in Deferral and Variance Account Rate Rider Calculation	-

WACC	
# of years of rate rider disposition period	

Notes:

1 For an applicant that adopts IFRS on January 1, 2012, the PP&E values as of January 1, 2011 under both CGAAP and MIFRS should be the same.

2 Return on rate base associated with deferred balance is calculated as:
the deferral account opening balance as of 2014 rebasing year x WACC X # of years of rate rider disposition period
* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.

3 The PP&E deferral account is cleared by including the total balance in the deferral and variance account rate rider calculation.

4 Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

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Appendix 2-EB N/A
Account 1575 - IFRS-CGAAP Transitional PP&E Amounts
2013 Adopters of IFRS for Financial Reporting Purposes

For applicants that adopt IFRS on January 1, 2013 for financial reporting purposes

Note: this sheet should be filled out if the applicant adopts IFRS for its financial reporting purpose as of January 1, 2013.

	2011 Rebasing Year	2011	2012	2013	2014 Rebasing Year	2015	2016	2017	2018
Reporting Basis	CGAAP	IRM	IRM	IRM	MIFRS	IRM	IRM	IRM	IRM
Forecast vs. Actual Used in Rebasing Year	Forecast	Actual	Actual	Forecast	Forecast				
			$	$	$	$	$	$	$
PP&E Values under CGAAP									
Opening net PP&E - Note 1									
Net Additions - Note 4									
Net Depreciation (amounts should be negative) - Note 4									
Closing net PP&E (1)			0	0					
PP&E Values under MIFRS (Starts from 2012, the transition year)									
Opening net PP&E - Note 1			0	0					
Net Additions - Note 4			0	0					
Net Depreciation (amounts should be negative) - Note 4			0	0					
Closing net PP&E (2)			0	0					
Difference in Closing net PP&E, CGAAP vs. MIFRS			0	0					

GAAP UFL = IFRS UFL

Effect on Deferral and Variance Account Rate Riders

Closing balance in deferral account	-
Return on Rate Base Associated with deferred PP&E balance at WACC - Note 2	-
Amount included in Deferral and Variance Account Rate Rider Calculation	-

WACC	
# of years of rate rider disposition period	

Notes:

1 For an applicant that adopts IFRS on January 1, 2013, the PP&E values as of January 1, 2012 under both CGAAP and MIFRS should be the same.

2 Return on rate base associated with deferred balance is calculated as:

the deferral account opening balance as of 2014 rebasing year x WACC X # of years of rate rider disposition period

* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.

3 The PP&E deferral account is cleared by including the total balance in the deferral and variance account rate rider calculation.

4 Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

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Appendix 2-EC N/A
Account 1575 - IFRS-CGAAP Transitional PP&E Amounts
2014 Adopters of IFRS for Financial Reporting Purposes

For applicants that adopt IFRS on January 1, 2014 for financial reporting purposes

Note: this sheet should be filled out if the applicant adopts IFRS for its financial reporting purpose as of January 1, 2014.

	2011 Rebasing Year	2011	2012	2013	2014 Rebasing Year	2015	2016	2016	2017
Reporting Basis	CGAAP	IRM	IRM	IRM	MIFRS	IRM	IRM	IRM	IRM
Forecast vs. Actual Used in Rebasing Year	Forecast	Actual	Actual	Forecast	Forecast				
				$	$	$	$	$	$
PP&E Values under CGAAP									
Opening net PP&E - Note 1									
Net Additions - Note 4									
Net Depreciation (amounts should be negative) - Note 4									
Closing net PP&E (1)				0					
PP&E Values under MIFRS (Starts from 2013, the transition year)									
Opening net PP&E - Note 1									
Net Additions - Note 4									
Net Depreciation (amounts should be negative) - Note 4									
Closing net PP&E (2)				0					
Difference in Closing net PP&E, CGAAP vs. MIFRS				0					

Effect on Deferral and Variance Account Rate Riders

Closing balance in deferral account	-
Return on Rate Base Associated with deferred PP&E balance at WACC - Note 2	-
Amount included in Deferral and Variance Account Rate Rider Calculation	-

WACC	
# of years of rate rider disposition period	

Notes:

1 For an applicant that adopts IFRS on January 1, 2014, the PP&E values as of January 1, 2013 under both CGAAP and MIFRS should be the same.

2 Return on rate base associated with deferred balance is calculated as:
the deferral account opening balance as of 2014 rebasing year x WACC X # of years of rate rider disposition period
* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.

3 The PP&E deferral account is cleared by including the total balance in the deferral and variance account rate rider calculation.

4 Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

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Appendix 2-ED
Account 1576 - Accounting Changes under CGAAP
2012 Changes in Accounting Policies under CGAAP

Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012

	2011 Rebasing Year	2011	2012	2013	2014 Rebasing Year	2015	2016	2017	2018
Reporting Basis	CGAAP	IRM	IRM	IRM	CGAAP - ASPE	IRM	IRM	IRM	IRM
Forecast vs. Actual Used in Rebasing Year	Forecast	Actual	Actual	Actual	Forecast				
			$	$	$	$	$	$	$
PP&E Values under former CGAAP									
Opening net PP&E - Note 1			18,970,924	24,491,365					
Net Additions - Note 4			7,069,689	1,523,521					
Net Depreciation (amounts should be negative) - Note 4			-1,549,248	-1,136,108					
Closing net PP&E (1)			24,491,365	24,878,777					
PP&E Values under revised CGAAP (Starts from 2012)									
Opening net PP&E - Note 1			18,970,924	24,491,365					
Net Additions - Note 4			7,069,689	1,523,521					
Net Depreciation (amounts should be negative) - Note 4			-1,549,248	-1,136,108					
Closing net PP&E (2)			24,491,365	24,878,777					
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP			0	0					

Effect on Deferral and Variance Account Rate Riders

Closing balance in Account 1576	-
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	-
Amount included in Deferral and Variance Account Rate Rider Calculation	-

WACC	
# of years of rate rider disposition period	

Notes:

1 For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2012, the PP&E values as of January 1, 2012 under both former CGAAP and revised CGAAP should be the same.

2 Return on rate base associated with Account 1576 balance is calculated as:

the variance account opening balance as of 2014 rebasing year x WACC X # of years of rate rider disposition period

* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.

3 Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.

4 Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

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Appendix 2-EE N/A
Account 1576 - Accounting Changes under CGAAP
2013 Changes in Accounting Policies under CGAAP

Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013

	2011 Rebasing Year	2011	2012	2013	2014 Rebasing Year	2015	2016	2016	2017
Reporting Basis	CGAAP	IRM	IRM	IRM	CGAAP - ASPE	IRM	IRM	IRM	IRM
Forecast vs. Actual Used in Rebasing Year	Forecast	Actual	Actual	Forecast	Forecast				
				$	$	$	$	$	$
PP&E Values under former CGAAP									
Opening net PP&E - Note 1									
Net Additions - Note 4									
Net Depreciation (amounts should be negative) - Note 4									
Closing net PP&E (1)				0					
PP&E Values under revised CGAAP (Starts from 2013)									
Opening net PP&E - Note 1									
Net Additions - Note 4									
Net Depreciation (amounts should be negative) - Note 4									
Closing net PP&E (2)				0					
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP				0					

Effect on Deferral and Variance Account Rate Riders

Closing balance in Account 1576	-
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	-
Amount included in Deferral and Variance Account Rate Rider Calculation	-

WACC	
# of years of rate rider disposition period	

Notes:

1 For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2013, the PP&E values as of January 1, 2013 under both former CGAAP and revised CGAAP should be the same.

2 Return on rate base associated with Account 1576 balance is calculated as:

the variance account opening balance as of 2014 rebasing year x WACC X # of years of rate rider disposition period

* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.

3 Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.

4 Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

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Appendix 2-G
Service Reliability Indicators
2008 - 2012

Index	Includes outages caused by loss of supply					Excludes outages caused by loss of supply				
	2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
SAIDI	0.800	0.280	0.340	1.720	0.220	0.450	0.126	0.343	0.987	0.217
SAIFI	2.010	0.650	0.570	1.690	1.050	0.389	0.392	0.575	1.004	1.047

5 Year Historical Average

SAIDI		0.672		0.425
SAIFI		1.194		0.681

SAIDI = System Average Interruption Duration Index

SAIFI = System Average Interruption Frequency Index

Appendix 2-H
Other Operating Revenue

USoA #	USoA Description	2011 Approved	2011 Actual	2011 Actual	2012 Actual	2013 Actual[2]	Bridge Year[3] 2014	Bridge Year[3] 2014	Test Year 2015
	Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
4080	Standard Supply Service	$ 33,130	$ 48,039	$ 48,039	$ 57,834	$ 58,337		$ 50,000	$ 37,410
4082	Retail Services Revenues	$ 37,386	$ 31,980	$ 31,980	$ 27,269	$ 25,111		$ 29,252	$ 29,245
4084	STR Processing	$ 967	$ 898	$ 898	$ 696	$ 631		$ 746	$ 746
4210	Rent from Electric Property	$ 305,058	$ 312,994	$ 312,994	$ 77,313	$ 34,074		$ 30,000	$ 29,994
4220	Other Electric Revenues	$ 69,935	$ 69,935	$ 69,935	$ 70,135	$ 69,935		$ 65,000	$ 65,000
4225	Late Payment Charges	$ 138,817	$ 122,874	$ 122,874	$ 118,049	$ 130,857		$ 120,000	$ 120,000
4235	Specific Service Charges	$ 163,834	$ 147,745	$ 147,745	$ 165,278	$ 168,396		$ 149,000	$ 149,000
4355	Gain on Disposal		$ -	$ -					
4375	Revenues from Non Rate-Regulated Utility Operations	$ 58,374	$ 343,085	$ 343,085	$ 1,064,456	$ 1,458,239		$ 342,000	$ 324,000
4390	Miscellaneous Non-Operating Income	$ 41,000	$ 41,000	$ 41,000	$ 71,848	$ 129,922		$ 60,000	$ -
Specific Service Charges		$ 163,834	$ 147,745	$ 147,745	$ 165,278	$ 168,396	$ -	$ 149,000	$ 149,000
Late Payment Charges		$ 138,817	$ 122,874	$ 122,874	$ 118,049	$ 130,857	$ -	$ 120,000	$ 120,000
Other Operating Revenues		$ 545,850	$ 847,932	$ 847,932	$ 1,369,551	$ 1,776,249	$ -	$ 576,998	$ 486,395
Other Income or Deductions		-$ 39,559	-$ 200,025	-$ 200,025	-$ 938,566	-$ 1,124,370		-$ 292,256	-$ 299,351
Total		$ 808,942	$ 918,526	$ 918,526	$ 714,312	$ 951,132	$ -	$ 553,742	$ 456,044

Description	**Account(s)**
Specific Service Charges:	4235
Late Payment Charges:	4225
Other Distribution Revenues:	4080, 4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245
Other Income and Expenses:	4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4375, 4380, 4385, 4390, 4395, 4398, 4405, 4415

Note: Add all applicable accounts listed above to the table and include all relevant information.

Account Breakdown Details

For each "Other Operating Revenue" and "Other Income or Deductions" Account, a detailed breakdown of the account components is required. See the example below for Account 4405, Interest and Dividend Income.

Account 4405 - Interest and Dividend Income

		2011 Actual	2011 Actual	2012 Actual	2013 Actual[2]	Bridge Year[3] 2014	Bridge Year[3] 2014	Test Year 2015
Reporting Basis		CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Short-term Investment Interest		$ -						
Bank Deposit Interest		$ 6,859	$ 6,859	$ 5,155	$ 4,423	$ 4,000	$ 4,000	$ 4,000
Miscellaneous Interest Revenue - RSVA		$ 64,512	$ 64,512	$ 77,957	$ 43,060	$ 31,000	$ 31,000	$ 31,000
etc.[1]		$ -	$ -	$ -	$ -		$ -	
Total		$ 71,371	$ 71,371	$ 83,112	$ 47,483	$ 35,000	$ 35,000	$ 35,000

Notes:

1 List and specify any other interest revenue.

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Appendix 2-I
Load Forecast CDM Adjustment Work Form (2014)

Input the 2011-2014 CDM target in Cell B21.

Input the measured results for 2011 CDM programs for each of the years 2011 and persistence into 2012, 2013 and 2014 into cells B29 to E29. These results are taken from the final 2011 CDM Report issued by the OPA for that distributor in the fall of 2012.

Measured results for 2012 CDM programs for each of the years 2012 and persistence into 2013 and 2014 are input into cells C30 to E30. These results are taken from the final 2012 CDM Report issued by the OPA for that distributor in the fall of 2013. Until that report is issued, the distributor should use the results from the preliminary 2012 CDM Report issued in the spring of 2013.

Based on these inputs, the residual kWh to achieve the 4 year CDM target is allocated so that there is an equal incremental increase in each of the years 2012, 2013 and 2014.

4 Year (2011-2014) kWh Target:					
		14,920,000			
	2011	**2012**	**2013**	**2014**	**Total**
2011 CDM Programs	8.35%	8.31%	8.31%	7.77%	32.75%
2012 CDM Programs		11.82%	11.80%	11.66%	35.28%
2013 CDM Programs			10.66%	10.66%	21.31%
2014 CDM Programs				10.66%	10.66%
Total in Year	**8.35%**	**20.13%**	**30.76%**	**40.75%**	**100.00%**
		kWh			
2011 CDM Programs	1,246,360.00	1,240,000.00	1,240,000.00	1,160,000.00	4,886,360.00
2012 CDM Programs		1,763,468.00	1,760,000.00	1,740,000.00	5,263,468.00
2013 CDM Programs			1,590,057.33	1,590,057.33	3,180,114.67
2014 CDM Programs				1,590,057.33	1,590,057.33
Total in Year	**1,246,360.00**	**3,003,468.00**	**4,590,057.33**	**6,080,114.67**	**14,920,000.00**

From each of the 2006-2010 CDM Final Report, 2011 CDM Final Report, and the 2012 CDM Final Report, issued by the OPA for the distributor, the distributor should input the "gross" and "net" results of the cumulative CDM savings for 2014 into cells D31 to E33. The model will calculate the cumulative savings for all programs from 2006 to 2012 and determine the "net" to "gross" factor "g".

The Board has determined that the "net" number should be used in its Decision and Order with respect to Centre Wellington Hydro Ltd.'s 2013 Cost of Service rates (EB-2012-0113). This approach has also been used in Settlement Agreements accepted by the Board in other 2013 applications. The distributor should select whether the adjustment is done on a "net" or "gross" basis, but must support a proposal for the adjustment being done on a "gross" basis.

Net-to-Gross Conversion					
Is CDM adjustment being done on a "net" or "gross" basis?					**net**
Persistence of Historical CDM programs to 2014	**"Gross" kWh**	**"Net" kWh**		**Difference kWh**	**"Net-to-Gross" Conversion Factor ('g')**
2006-2010 CDM programs	**6,360,379.72**	**3,959,235.05**			
2011 CDM program		**1,160,000.00**			
2012 CDM program		**1,740,000.00**			
2006 to 2011 OPA CDM programs: Persistence to 2014	6,360,379.72	6,859,235.05	-	498,855.33	0.00%

The default values represent the factor that each year's CDM program is factored into the manual CDM adjustment. Distributors can choose alternative weights of "0", "0.5" or "1" from the drop-down menu for each cell, but must support its alternatives.

These factors do not mean that CDM programs are excluded, but also reflect the assumption that impacts of 2011 and 2012 programs are already implicitly reflected in the actual data for those years that are the basis for the load forecast prior to any manual CDM adjustment.

	Weight Factor for Inclusion in CDM Adjustment to 2014 Load Forecast				
	2011	**2012**	**2013**	**2014**	
Weight Factor for each year's CDM program impact on 2014 load forecast	**0**	**0**	**1**	**0.5**	Utility can select "0", "0.5", or "1" from drop-down list
Default Value selection rationale.	*Persistence of 2011 CDM programs for the full year of 2012 means that all of 2011 CDM impact is assumed to be in the base forecast before the CDM Adjustment*	*50% of 2012 CDM impact is assumed reflected in base forecast based on 1/2 year rule.*	*Full year impact of 2013 CDM programs on adjustment for 2014 load forecast*	*Only 50% of 2014 CDM impact is used based on a half year rule*	

The Amount used for the CDM threshold of the LRAMVA is the kWh that will be used to determine the base amount for the LRAMVA balance for 2014, for assessing performance against the four-year target. The base amount for 2011-2013 is 0 (zero) for 2014 Cost of Service applications, as the utility rebased prior to the 2011-2014 CDM programs, and there was no adjustment to reflect the impacts of the 2011-2014 programs on the load forecast used to determine their last cost of service-based rates.

The proposed loss factor should correspond with the loss factor calculated in Appendix 2-R

The Manual Adjustment for the 2014 Load Forecast is the amount manually subtracted from the load forecast derived from the base forecast from historical data, and is intended to reflect the further CDM savings that the distributor needs to achieve assuming that they meet 100% of the 2011-2014 CDM target that is a condition of their target.

If the distributor has developed their load forecast on a system purchased basis, then the manual adjustment should be on system purchased basis, including the adjustment for losses. If the load forecast has been developed on a billed basis, either on a system basis or on a class-specific basis, the manual adjustment should be on a billed basis, excluding losses.

The distributor should determine the allocation of the savings to all customer classes in a reasonable manner, for both the LRAMVA and for the load forecast adjustment.

	2011	**2012**	**2013**	**2014**	**Total for 2014**
			kWh		
Amount used for CDM threshold for LRAMVA (2014)	1,160,000.00	1,740,000.00	1,590,057.33	1,590,057.33	6,080,114.67
Manual Adjustment for 2014 Load Forecast (billed basis)	-	-	1,590,057.33	795,028.67	2,385,086.00
Proposed Loss Factor (TLF)	4.79%	Format: X.XX%			
Manual Adjustment for 2014 Load Forecast (system purchased basis)	-	-	1,666,221.08	833,110.54	2,499,331.62

Manual adjustment uses "gross" versus "net" (i.e. numbers multiplied by (1 + g). The Weight factor is also used calculate the impact of each year's program on the CDM adjustment to the 2014 load forecast.

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Appendix 2-JA
Summary of Recoverable OM&A Expenses

	Last Rebasing Year (2011 Board-Approved)	Last Rebasing Year (2011 Actuals)	2012 Actuals	2013 Actuals	2014 Bridge Year	2015 Test Year
Reporting Basis						
Operations	$ 493,406	$ 558,853	$ 958,213	$ 868,543	$ 925,270	$ 977,701
Maintenance	$ 423,276	$ 364,438	$ 324,575	$ 274,855	$ 333,832	$ 340,842
SubTotal	**$ 916,682**	**$ 923,291**	**$ 1,282,788**	**$ 1,143,398**	**$ 1,259,102**	**$ 1,318,543**
%Change (year over year)			38.9%	-10.9%	10.1%	4.7%
%Change (Test Year vs Last Rebasing Year - Actual)						42.8%
Billing and Collecting	$ 1,133,130	$ 982,501	$ 1,039,175	$ 869,044	$ 938,833	$ 965,058
Community Relations	$ 19,513	$ 2,684	$ 32,390	$ -	$ -	$ -
Administrative and General	$ 1,502,109	$ 1,832,734	$ 2,691,486	$ 1,998,931	$ 2,259,284	$ 2,351,019
SubTotal	**$ 2,654,752**	**$ 2,817,919**	**$ 3,763,051**	**$ 2,867,975**	**$ 3,198,117**	**$ 3,316,077**
%Change (year over year)			33.5%	-23.8%	11.5%	3.7%
%Change (Test Year vs Last Rebasing Year - Actual)						17.7%
Total	**$ 3,571,434**	**$ 3,741,210**	**$ 5,045,839**	**$ 4,011,373**	**$ 4,457,219**	**$ 4,634,620**
%Change (year over year)			34.9%	-20.5%	11.1%	4.0%

	Last Rebasing Year (2011 Board-Approved)	Last Rebasing Year (2011 Actuals)	2012 Actuals	2013 Actuals	2014 Bridge Year	2015 Test Year
Operations	$ 493,406	$ 558,853	$ 958,213	$ 868,543	$ 925,270	$ 977,701
Maintenance	$ 423,276	$ 364,438	$ 324,575	$ 274,855	$ 333,832	$ 340,842
Billing and Collecting	$ 1,133,130	$ 982,501	$ 1,039,175	$ 869,044	$ 938,833	$ 965,058
Community Relations	$ 19,513	$ 2,684	$ 32,390	$ -	$ -	$ -
Administrative and General	$ 1,502,109	$ 1,832,734	$ 2,691,486	$ 1,998,931	$ 2,259,284	$ 2,351,019
Total	**$ 3,571,434**	**$ 3,741,210**	**$ 5,045,839**	**$ 4,011,373**	**$ 4,457,219**	**$ 4,634,620**
%Change (year over year)			34.9%	-20.5%	11.1%	4.0%

	Last Rebasing Year (2011 Board-Approved)	Last Rebasing Year (2011 Actuals)	Variance 2011 BA – 2011 Actuals	2012 Actuals	Variance 2012 Actuals vs. 2011 Actuals	2013 Actuals	Variance 2013 Actuals vs. 2012 Actuals	2014 Bridge Year	Variance 2014 Bridge vs. 2013 Actuals	2015 Test Year	Variance 2015 Test vs. 2014 Bridge
Operations	$ 493,406	$ 558,853	-$ 65,447	$ 958,213	$ 399,360	$ 868,543	-$ 89,670	$ 925,270	$ 56,727	$ 977,701	$ 52,431
Maintenance	$ 423,276	$ 364,438	$ 58,838	$ 324,575	-$ 39,863	$ 274,855	-$ 49,720	$ 333,832	$ 58,977	$ 340,842	$ 7,010
Billing and Collecting	$ 1,133,130	$ 982,501	$ 150,629	$ 1,039,175	$ 56,674	$ 869,044	-$ 170,131	$ 938,833	$ 69,789	$ 965,058	$ 26,225
Community Relations	$ 19,513	$ 2,684	$ 16,829	$ 32,390	$ 29,706	$ -	-$ 32,390	$ -	$ -	$ -	$ -
Administrative and General	$ 1,502,109	$ 1,832,734	-$ 330,625	$ 2,691,486	$ 858,752	$ 1,998,931	-$ 692,555	$ 2,259,284	$ 260,353	$ 2,351,019	$ 91,735
Total OM&A Expenses	$ 3,571,434	$ 3,741,210	-$ 169,776	$ 5,045,839	$ 1,304,629	$ 4,011,373	-$ 1,034,466	$ 4,457,219	$ 445,846	$ 4,634,620	$ 177,401
Adjustments for Total non-recoverable items (from Appendices 2-JA and 2-JB)											
Total Recoverable OM&A Expenses	$ 3,571,434	$ 3,741,210	-$ 169,776	$ 5,045,839	$ 1,304,629	$ 4,011,373	-$ 1,034,466	$ 4,457,219	$ 445,846	$ 4,634,620	$ 177,401
Variance from previous year				$ 1,304,629		-$ 1,034,466		$ 445,846		$ 177,401	
Percent change (year over year)				35%		-21%		11%		4%	
Percent Change: Test year vs. Most Current Actual						15.54%					
Simple average of % variance for all years						23.88%					7%
Compound Annual Growth Rate for all years											4.4%
Compound Growth Rate (2013 Actuals vs. 2011 Actuals)						2.35%					

Note:

1 "BA" = Board-Approved
2 If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.
3 Recoverable OM&A that is included on these tables should be identical to the recoverable OM&A that is shown for the corresponding periods on Appendix 2-JB.

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Appendix 2-JB
Recoverable OM&A Cost Driver Table

OM&A	2012 Actuals	2013 Actuals	2014 Bridge Year	2015 Test Year
Reporting Basis				
Opening Balance	$ 3,741,210	$ 5,045,839	$ 4,011,363	$ 4,457,219
Cost Driver # 1 Administration	$ 422,687	-$ 124,524		
Cost Driver # 2 smart meter	$ 248,000	-$ 248,000		
Cost Driver # 3 - management fee	$ 220,000	-$ 305,000	$ -	
Cost Driver # 4 Special Assessment Fee	-$ 58,651	$ -	$ -	
Cost Driver # 5 Plant Maintenance	-$ 135,968	-$ 15,705	$ 35,000	
Cost Driver # 6 Collection Charges	-$ 80,913	$ 6,346		
Cost Driver # 7 Bad Debts	-$ 36,545	-$ 44,270	$ 19,000	
Cost Driver # 8 Community relations, advertising	$ 33,770	-$ 33,485	$ -	
Cost Driver # 9 Office Supplies, Administration	$ 347,121	-$ 71,847	$ 43,239	
Cost Driver # 10 Meter Reading, Collecting	$ 85,161			
Cost Driver # 11 Employee Future benefits	$ 21,407	-$ 175,000	$ 163,575	
Cost Driver # 12 OM&A Direct Charge, includes new lineman hired mid 2013	$ 221,500		$ 50,042	
Cost Driver # 12 Outside services	$ 17,060			
Cost Driver # 13 CS Collection Charges	$ -			
Cost Driver # 14 Paymentus, in house CS activities		-$ 22,991		
Cost Driver # 15, filling Eng Manager and Accounting Analysis positions			$ -	$ 80,000
Cost Driver # 16 Postage Increase			$ 20,000	
Cost Driver # 17 Substation Maintenance			$ 27,000	
Cost Driver # 18 Customer survey, Employee future benefit valuation 2015			$ 21,000	
Cost Driver # 19 property taxes			$ 17,000	
Cost Driver # 20 ICP			$ 50,000	
Smart Meter Testing				$ 20,000
Inflation 2.1%, ICP + OMERS			$ -	$ 73,602
Miscellaneous	$ -		$ -	$ 3,799
Closing Balance	$ 5,045,839	$ 4,011,363	$ 4,457,219	$ 4,634,620

Notes:

1

2 For purposes of assessing incremental cost drivers, the closing balance for each year becomes the opening balance for the next year.

3 If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a

4 Opening Balance for "Last Rebasing Year" (cell B15) should be equal to the

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Appendix 2-JC
OM&A Programs Table

Programs	Last Rebasing Year (2011 Board-Approved)	Last Rebasing Year (2011 Actuals)	2012 Actuals	2013 Actuals	2014 Bridge Year	2015 Test Year	Variance (Test Year vs. 2013 Actuals)	Variance (Test Year vs. Last Rebasing Year (2011 Board-Approved)
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	
Program Name O&M								
Operations management	283,657	294,196	454,809	447,318	496,775	507,208	59,890	223,551
Control Room, Purchasing, benefits	87,670	99,571	287,293	343,510	334,398	374,420	30,910	286,750
Substation Maintenance	111,967	84,446	57,657	20,478	40,490	41,340	20,862	-70,627
Tree Trimming	63,030	95,448	69,272	81,254	91,441	93,361	12,107	30,331
Planned Inspections	307,328	245,527	259,450	107,462	123,690	126,035	18,573	-181,293
Customer Initiated	63,030	104,103	154,307	143,366	172,399	176,178	32,812	113,148
							0	0
Sub-Total	916,682	923,291	1,282,788	1,143,388	1,259,193	1,318,542	175,154	401,860
Program Name Customer Service								
Meter Reading & Billing	697,716	654,764	751,778	626,534	726,457	741,713	115,179	43,997
Collecting	477,456	424,727	456,187	448,814	402,376	410,826	-37,988	-66,630
Bad Debt	81,000	181,401	144,856	100,586	120,000	122,520	21,934	41,520
Collection Charges	-123,042	-278,391	-313,646	-306,890	-310,000	-310,000	-3,110	-186,958
							0	0
Sub-Total	1,133,130	982,501	1,039,175	869,044	938,833	965,058	96,015	-168,072
Program Name Administration								
Salary and Expenses	808,635	1,087,252	1,751,489	1,152,125	1,272,193	1,346,002	193,877	537,367
Regulatory	175,896	193,220	184,110	178,327	175,000	178,675	348	2,779
Property taxes	121,496	108,911	83,343	82,987	100,000	102,100	19,113	-19,396
Outside Services	49,987	49,405	66,466	67,154	87,000	88,827	21,673	38,840
General Building and Office	346,095	393,946	606,078	518,338	625,000	635,415	117,077	289,320
Sub-Total	1,502,109	1,832,734	2,691,486	1,998,931	2,259,193	2,351,019	352,088	848,910
Program Name #5								
Community Relations	19,513	2,684	32,390	0	0	0	0	-19,513
							0	0
							0	0
							0	0
							0	0
Sub-Total	19,513	2,684	32,390	0	0	0	0	-19,513
Miscellaneous							0	0
Total	**3,571,434**	**3,741,210**	**5,045,839**	**4,011,362**	**4,457,219**	**4,634,620**	**623,258**	**1,063,186**
	3571434	3741210	5045839	4011373	4457219	4634620		
	0	0	0	-11	0	0		

Notes:

1 Please provide a breakdown of the major components of each OM&A Program undertaken in each year. Please ensure that all Programs below the materiality threshold are included in the miscellaneous line. Add more Programs as required.

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Appendix 2-K
Employee Costs

	Last Rebasing Year - 2011- Board Approved	Last Rebasing Year - 2011- Actual	2012 Actuals	2013 Actuals	2014 Bridge Year
Number of Employees (FTEs including Part-Time)[1]					
Management (including executive)			7.58	5.75	5.75
Non-Management (union and non-union)			22.04	21.00	22.19
Total	-	-	29.63	26.75	27.94
Total Salary and Wages including ovetime and incentive pay					
Management (including executive)			$ 877,516	$ 683,018	$ 765,371
Non-Management (union and non-union)			$ 1,309,323	$ 1,284,081	$ 1,404,058
Total	$ -	$ -	$ 2,186,840	$ 1,967,099	$ 2,169,429
Total Benefits (Current + Accrued)					
Management (including executive)			$ 171,114	$ 146,896	$ 180,384
Non-Management (union and non-union)			$ 328,699	$ 349,305	$ 373,900
Total	$ -	$ -	$ 499,813	$ 496,201	$ 554,284
Total Compensation (Salary, Wages, & Benefits)					
Management (including executive)	$ -	$ -	$ 1,048,630	$ 829,914	$ 945,755
Non-Management (union and non-union)	$ -	$ -	$ 1,638,023	$ 1,633,386	$ 1,777,958
Total	$ -	$ -	$ 2,686,653	$ 2,463,300	$ 2,723,713

Note:

[1] If an applicant wishes to use headcount, it must also file the same schedule on an FTE basis.

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Appendix 2-L
Recoverable OM&A Cost per Customer and per FTE

2015

	Last Rebasing Year - 2011- Board Approved	Last Rebasing Year - 2011- Actual	2012 Actuals	2013 Actuals	2014 Bridge Year	2015 Test Year
Reporting Basis	CGAAP	CGAAP	MIFRS	MIFRS	MIFRS	MIFRS
Number of Customers	16,432	16,434	16,550	16,692	16,846	17,003
Total Recoverable OM&A from Appendix 2-JB	$ 3,571,434	$ 3,741,210	$ 5,045,839	$ 4,011,363	$ 4,457,219	$ 4,634,620
OM&A cost per customer	$ 217.35	$ 227.65	$ 304.88	$ 240.32	$ 264.59	$ 272.58
Number of FTEs			29.63	26.75	27.94	28.69
Customers/FTEs			558.59	624.00	602.93	592.65
OM&A Cost per FTE			170,305.25	149,957.50	159,528.24	161,541.29

Notes:

1 If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.
2 The method of calculating the number of customers must be identified.
3 The method of calculating the number of FTEs must be identified. See also Appendix 2-K
4 The number of customers and the number of FTEs should correspond to mid-year or average of January 1 and December 31 figures.

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Appendix 2-M
Regulatory Cost Schedule

On-Going
One-Time

	Regulatory Cost Category	USoA Account	USoA Account Balance	Ongoing or One-time Cost? [2]	Last Rebasing Year (2011 Board Approved)	Most Current Actuals Year 2013	2014 Bridge Year	Annual % Change	2015 Test Year	Annual % Change
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = [(G)-(F)]/(F)	(I)	(J) = [(I)-(G)]/(G)
1	OEB Annual Assessment	5655		On-Going	$ 40,000	$ 39,932	$ 43,000	7.68%	$ 45,000	4.65%
2	OEB Section 30 Costs (Applicant-originated)									
3	OEB Section 30 Costs (OEB-initiated)	5655		On-Going		$ 1,500	$ 1,500	0.00%	$ 2,000	33.33%
4	Expert Witness costs for regulatory matters						$ -		$ -	
5	Legal costs for regulatory matters	5655		One-Time	$ 100,000		$ 125,000			-100.00%
6a	Consultants' costs for regulatory matters	5655		One-Time	$ 237,400	$ 77,000	$ 143,000	85.71%		-100.00%
6b	Consultants' costs for regulatory matters	5655		On-Going		$ 12,684	$ 6,024	-52.51%	$ 15,000	149.00%
7	Operating expenses associated with staff resources allocated to regulatory matters, OEB initiatives, conferences, etc.			On-Going	$ 32,796		$ -		$ 27,675	
8a	Operating expenses associated with other resources allocated to regulatory matters , New paper add	5655		On-Going		$ 545	$ 1,000	83.49%	$ 1,000	0.00%
8b	Operating expenses associated with other resources allocated to regulatory matters, additional expenses for rate hearing, etc	5655		One-Time		$ 3,000	$ 7,000	133.33%		-100.00%
9	Other regulatory agency fees or assessments									
10	Any other costs for regulatory matters (please define)									
11a	Intervenor costs	5655		On-Going		$ 190		-100.00%	$ 2,000	
11b	Intervenor costs	5655		One-Time	$ 75,000		$ 75,000			-100.00%
12	Sub-total - Ongoing Costs [3]		$ -		$ 72,796	$ 54,851	$ 51,524	-6.07%	$ 92,675	79.87%
13	Sub-total - One-time Costs [4]		$ -		$ 412,400	$ 80,000	$ 350,000	337.50%	$ -	-100.00%
14	Total		$ -		$ 485,196	$ 134,851	$ 401,524	197.75%	$ 92,675	-76.92%

Please fill out the following table for all <u>one-time</u> costs related to this cost of service application to be amortized over the test year plus the IRM period.

		Historical Year(s)	2014 Bridge Year	2015 Test Year
4	Expert Witness costs			
5	Legal costs	$ -	$ 125,000	$ -
6	Consultants' costs	$ 77,000	$ 143,000	$ -
7	Incremental operating expenses associated with staff resources allocated to this application.		$ -	
8	Incremental operating expenses associated with other resources allocated to this application. [1]	$ 3,000	$ 7,000	
11	Intervenor costs		$ 75,000	

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Appendix 2-N
Shared Services and Corporate Cost Allocation

Year: 2011

see separate 2-N spr

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	**To**			**$**	**$**
STESI	STEI				

Corporate Cost Allocation

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	**To**			**%**	**$**
eg: parent company	*eg: regulated entity*				

Note:

1 **This appendix must be completed in relation to each service provided or received for the Historical (actuals), Bridge and Test years. The required information includes:**

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Appendix 2-OA
Capital Structure and Cost of Capital

This table must be completed for the last Board approved year and the test year.

Year: 2011

Line No.	Particulars	Capitalization Ratio (%)		Capitalization Ratio ($)	Cost Rate (%)		Return ($)
	Debt						
1	Long-term Debt	56.00%		$13,371,497	5.60%		$748,804
2	Short-term Debt	4.00%	(1)	$955,107	2.46%		$23,496
3	**Total Debt**	60.0%		$14,326,604	5.39%		$772,299
	Equity						
4	Common Equity	40.00%		$9,551,069	9.58%		$914,992
5	Preferred Shares			$0			$ -
6	**Total Equity**	40.0%		$9,551,069	9.58%		$914,992
7	**Total**	100.0%		$23,877,673	7.07%		$1,687,292

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

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Appendix 2-P
Cost Allocation

Please complete the following four tables.

A) Allocated Costs

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	$ 4,225,650	60.43%	$ 5,051,079	63.43%
GS < 50 kW	$ 1,047,217	14.98%	$ 1,289,995	16.20%
GS > 50 kW (or 50 kW < GS < xxx kW, if applicable)	$ 1,394,746	19.95%	$ 1,374,569	17.26%
Street Lighting	$ 317,527	4.54%	$ 243,512	3.06%
Sentinel Lighting	$ 7,342	0.11%	$ 3,585	0.05%
Total	$ 6,992,482	100.00%	$ 7,962,741	100.00%

Notes

1 Customer Classification - If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.

2 Host Distributors - Provide information on embedded distributor(s) as a separate class, if applicable. If embedded distributor(s) are billed as customers in a General Service class, include the allocated cost and revenue of the embedded distributor(s) in the applicable class. Also complete Appendix 2-Q.

3 Class Revenue Requirements - If using the Board-issued model, in column 7A enter the results from Worksheet O-1, Revenue Requirement (row 40 in the 2013 model). This excludes costs in deferral and variance accounts. Note to Embedded Distributor(s), it also does not include Account 4750 - Low Voltage (LV) Costs.

B) Calculated Class Revenues

Classes (same as previous table)	Column 7B Load Forecast (LF) X current	Column 7C L.F. X current approved rates X	Column 7D LF X proposed rates	Column 7E Miscellaneous Revenue
Residential	$ 4,396,743	$ 4,890,222	$ 4,890,222	$ 344,003
GS < 50 kW	$ 1,078,065	$ 1,199,064	$ 1,199,589	$ 72,721
GS > 50 kW (or 50 kW < GS < xxx kW, if applicable)	$ 1,032,052	$ 1,147,887	$ 1,148,442	$ 71,431
Street Lighting	$ 201,534	$ 224,153	$ 224,263	$ 7,768
Sentinel Lighting	$ 4,828	$ 5,370	$ 4,182	$ 120
Total	$ 6,713,223	$ 7,466,697	$ 7,466,698	$ 496,043

Notes:

1 Columns 7B to 7D - LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, (kWh or kW, as applicable). Revenue Quantities should be net of Transfomrer Ownership Allowance. Exclude revenue from rate adders and rate riders.

2 Columns 7C and 7D - Column total in each column should equal the Base Revenue Requirement

3 Columns 7C - The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/ Revenue at Current Rates.

4 Columns 7E - If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

C) Rebalancing Revenue-to-Cost (R/C) Ratios

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2011	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	108.62	103.63	103.63	85 - 115
GS < 50 kW	101.31	98.59	98.63	80 - 120
GS > 50 kW (or 50 kW < GS < xxx kW, if applicable)	93.40	88.71	88.75	80 - 120
GS > xxx kW, if applicable				80 - 120
Large User, if applicable				85 - 115
Street Lighting	11.47	95.24	95.29	70 - 120
Sentinel Lighting	32.98	153.14	120.00	80 - 120
Unmetered Scattered Load (USL)				80 - 120
Other class, if applicable				
Embedded distributor class				

Notes

1 Previously Approved Revenue-to-Cost Ratios - For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2009 with further adjustments over 2 years, the Most recent year is 2011. For applicants whose most recent rebasing year is 2006, the applicant should enter the ratios from their Informational Filing.

2 Status Quo Ratios - The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1. Status Quo means "Before Rebalancing".

D) Proposed Revenue-to-Cost Ratios

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2015	2016	2017	
	%	%	%	%
Residential	103.63			85 - 115
GS < 50 kW	98.63			80 - 120
GS > 50 kW (or 50 kW < GS < xxx kW, if applicable)	88.75			80 - 120
GS > xxx kW, if applicable				80 - 120
Large User, if applicable				85 - 115
Street Lighting	95.29			70 - 120
Sentinel Lighting	120.00			80 - 120
Unmetered Scattered Load (USL)				80 - 120
Other class, if applicable				0
				0
Embedded distributor class				

Note

1 The applicant should complete Table D if it is applying for approval of a revenue to cost ratio in 2013 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model) in 2013.

In 2014 Table (d), enter the planned ratios for the classes that will be ‘Change’ and ‘No Change’ in 2014 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 ‘Decision – Cost Revenue Adjustment’, column d), and enter TBD for class(es) that will be entered as ‘Rebalance’.

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Appendix 2-R
Loss Factors

		Historical Years					5-Year Average
		2009	2010	2011	2012	2013	
	Losses Within Distributor's System						
A(1)	"Wholesale" kWh delivered to distributor (higher value)	302,033,075	306,541,878	306,508,299	300,791,435	287,972,090	300,769,355
A(2)	"Wholesale" kWh delivered to distributor (lower value)	300,979,646	306,541,878	306,508,299	300,791,435	287,972,090	300,558,670
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	6,569,872					6,569,872
C	Net "Wholesale" kWh delivered to distributor = **A(2) - B**	294,409,774	306,541,878	306,508,299	300,791,435	287,972,090	293,988,798
D	"Retail" kWh delivered by distributor	289,185,003	298,005,675	295,038,343	291,171,874	277,727,633	290,225,706
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)	6,504,824	-	-	-	-	1,300,965
F	Net "Retail" kWh delivered by distributor = **D - E**	282,680,179	298,005,675	295,038,343	291,171,874	277,727,633	288,924,741
G	Loss Factor in Distributor's system = **C / F**	1.0415	1.0286	1.0389	1.0330	1.0369	1.0175
	Losses Upstream of Distributor's System						
H	Supply Facilities Loss Factor	0.0408	0.0286	0.0389	0.0330	0.0356	0.0354
	Total Losses						
I	Total Loss Factor = **G x H**	0.0425	0.0294	0.0404	0.0341	0.0369	0.0360

Notes

A(1) If directly connected to the IESO-controlled grid, kWh pertains to the virtual meter on the primary or high voltage side of the transformer at the interface with the transmission grid. This corresponds to the "With Losses" kWh value provided by the IESO's MV-WEB. It is the higher of the two values provided by MV-WEB.

If fully embedded within a host distributor, kWh pertains to the virtual meter on the primary or high voltage side of the transformer, at the interface between the host distributor and the transmission grid. For example, if the host distributor is Hydro One Networks Inc., kWh from the Hydro One Networks' invoice corresponding to "Total kWh w Losses" should be reported. This corresponds to the higher of the two kWh values provided in Hydro One Networks' invoice.

If partially embedded, kWh pertains to the sum of the above.

A(2) If directly connected to the IESO-controlled grid, kWh pertains to a metering installation on the secondary or low voltage side of the transformer at the interface with the transmission grid. This corresponds to the "Without Losses" kWh value provided by the IESO's MV-WEB. It is the lower of the two kWh values provided by MV-WEB.

If fully embedded with the host distributor, kWh pertains to a metering installation on the secondary or low voltage side of the transformer at the interface between the embedded distributor and the host distributor. For example, if the host distributor is Hydro One Networks Inc., kWh from the Hydro One Networks' invoice corresponding to "Total kWh" should be reported. This corresponds to the lower of the two kWh values provided in Hydro One Networks' invoice.

If partially embedded, kWh pertains to the sum of the above.

Additionally, kWh pertaining to distributed generation directly connected to the distributor's own distribution network should be included in **A(2)**.

B If a Large Use Customer is metered on the secondary or low voltage side of the transformer, the default loss is 1% (i.e., **B** = 1.01 X **E**).

D kWh corresponding to D should equal metered or estimated kWh at the customer's delivery point.

G and **I** These loss factors pertain to secondary-metered customers with demand less than 5,000 kW.

H If directly connected to the IESO-controlled grid, SFLF = 1.0045.

If fully embedded within a host distributor, SFLF = loss factor re losses in transformer at grid interface X loss factor re losses in host distributor's system. If the host distributor is Hydro One Networks Inc., SFLF = 1.0060 X 1.0278 = 1.0340. If partially embedded, SFLF should be calculated as the weighted average of above.

Distributors that wish to propose a different SFLF should provide appropriate justification for any such proposal including supporting calculations and any other relevant material.

Scenario B: *If the stranded meter costs remained recorded in Account 1860, the above table should be completed and the following information should be provided in Exhibit 9:*

1 A description of the accounting treatment followed by the applicant on stranded meter costs for financial accounting and reporting purposes.

2 The amount of the pooled residual net book value of the removed from service stranded meters, less any contributed capital (net of accumulated amortization), and less any net proceeds from sales, as of December 31, 2010.

3 A statement as to whether or not the recording of depreciation expenses continued in order to reduce the net book value through accumulated depreciation. If so, provision of the total (cumulative) depreciation expense for the period from the time that the meters became stranded to December 31, 2010.

4 If no depreciation expenses were recorded to reduce the net book value of stranded meters through accumulated depreciation, the total (cumulative) depreciation expense amount that would have been applicable for the period from the time that the meters became stranded to December 31, 2010.

5 The estimated amount of the pooled residual net book value of the removed from service meters, less any net proceeds from sales and contributed capital, at the time when smart meters will have been fully deployed. If the smart meters have been fully deployed, please provide the actual amount.

6 A description as to how the applicant intends to recover in rates the costs for stranded meters, including the proposed accounting treatment, the proposed disposition period and the associated bill impacts.

Distributors should also provide the Net Book Value per class of meter as of December 31, 2010 as well as the number of meters that were removed / stranded. In preparing this information, distributors should review the Board's letter of January 16, 2007 *Stranded Meter Costs Related to the Installation of Smart Meters* which stated that records were to be kept of the type and number of each meter to support the stranded meter costs.

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Appendix 2-TA
Account 1592, PILs and Tax Variances for 2006 and Subsequent Years

The following table should be completed based on the information requested below, in accordance with the notes following the table. An explanation should be provided for any blank entries.

Tax Item	**Principal as of December 31, 2015**
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period from May 1, 2006 to April 30, 2007	
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period from January 1, 2006 to April 30, 2006 (4/12ths of the approved grossed-up proxy), if not recorded in PILs account 1562	
Ontario Capital Tax rate decrease and increase in capital deduction for 2007	
Ontario Capital Tax rate decrease and increase in capital deduction for 2008	
Ontario Capital Tax rate decrease and increase in capital deduction for 2009	
Ontario Capital Tax rate decrease and increase in capital deduction for 2010	
Capital Cost Allowance class changes from 2006 EDR application for 2006	
Capital Cost Allowance class changes from 2006 EDR application for 2007	
Capital Cost Allowance class changes from 2006 EDR application for 2008	
Capital Cost Allowance class changes from 2006 EDR application for 2009	
Capital Cost Allowance class changes from 2006 EDR application for 2010	
Capital Cost Allowance class changes from 2006 EDR application for 2011	
Capital Cost Allowance class changes from 2006 EDR application for 2012	
Capital Cost Allowance class changes from any prior application not recorded above. Please provide details and explanation separately.	
Insert description of additional item(s) and new rows if needed.	
Total	$ -

Notes:

1 Revise the deferral and variance account continuity schedule to include account 1592 as a group 2 account and enter all relevant information for transactions, adjustments, etc., for all relevant years.

2 Describe each type of tax item that has been recorded in account 1592.

3 Provide the calculations that show how each item was determined and provide any pertinent supporting evidence and documentation.

4 Please state whether or not the applicant followed the guidance provided in the FAQ of July 2007. If not, please provide an explanation.

5 Identify the account balance as of December 31, 2012 as per the 2012 Audited Financial Statements. Identify the account balance as of December 31, 2012 as per the April 2013 2.1.7 RRR filing to the Board. Provide a reconciliation if the balances provided are not identical to each other and to the total shown on the continuity schedule.

6 Complete the above table based on the answers to the previous. Add rows as required to complete the analysis in an informative manner. Please provide the completed table as a working Excel spreadsheet.

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Appendix 2-TB
Account 1592, PILs and Tax Variances for 2006 and Subsequent Years, Sub-account HST/OVAT Input Tax Credits (ITCs)

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries.

100% of the balance in Account 1592, PILs and Tax Variances for 2006 and Subsequent Years, Sub-account HST/OVAT Input Tax Credits (ITCs), should be recorded in this table.

Summary of PST Savings from 2009 Historic Year Analysis

	Principal 2010	Principal 2011	Principal 2012	Principal 2013	Principal Jan-April 2014 [1]	Carrying Charges to April 30, 2014	Total Account 1592, sub-account HST/OVAT Balance
OM&A Expenses PST Savings							$ -
Capital Items PST Savings							$ -
Total Annual PST Savings [2]	$ -	$ -	$ -	$ -	$ -	$ -	$ -

[1] Include January to April 30, 2014 PST savings if the rate year begins May 1, 2014. If the rate year begins Jan 1, 2014, include PST savings to December 31, 2013.
[2] Derived PST savings proxy for each year per 2009 historic year analysis

Note: Assumes level OM&A and Capital Spending year over year. An alternative detailed transactional analysis may also be performed using actual expenditures from 2010 to the

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See Glen, what was done by whom?

Appendix 2-U
One-Time Incremental IFRS Transition Costs

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries. The entries should include one-time incremental IFRS transition costs that are currently included in Account 1508, Other Regulatory Assets, sub-account Deferred IFRS Transition Costs Account, or Account 1508, Other Regulatory Assets, sub-account IFRS Transition Costs Variance Account.

Nature of One-Time Incremental IFRS Transition Costs [1]	**Audited Actual Costs Incurred 2009**	**Audited Actual Costs Incurred 2010**	**Audited Actual Costs Incurred 2011**	**Audited Actual Costs Incurred 2012**	**Audited Carrying Charges to Dec 31, 2012**	**Total Audited Actual Costs to Dec 31, 2012**	**RRR 2.1.7 Balance 31-Dec-12**	**Variance** [2]	**Reasons why the costs recorded meet the criteria of one-time IFRS administrative incremental costs**
professional accounting fees		$ 45,645	$ 15,561		$ 917	$ 62,122			IFRS consulting work related to conversion
professional legal fees						$ -			
salaries, wages and benefits of staff added to support the transition to IFRS						$ -			
associated staff training and development costs						$ -			
costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion						$ -			
						$ -			
						$ -			
						$ -			
						$ -			
Amounts, if any, included in previous Board approved rates (amounts should be negative) [3]						$ -			
						$ -			
Insert description of additional item(s) and new rows if needed.						$ -			
Total	$ -	$ 45,645	$ 15,561	$ -	$ 917	$ 62,122		$ 62,122	

Note:

1 The Deferred IFRS Transition Costs Account and the IFRS Transition Costs Variance Account are exclusively for necessary, incremental transition costs and shall not include ongoing IFRS compliance costs or impacts arising from adopting accounting policy changes that reflect changes in the timing of the recognition of income. The incremental costs in these accounts shall not include costs related to system upgrades, or replacements or changes where IFRS was not the major reason for conversion. In addition, incremental IFRS costs shall not include capital assets or expenditures.

2 Applicants are to provide an explanation of material variances in evidence

3 If there were any amounts approved in previous Board approved rates, please state the EB #:

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Appendix 2-V
Revenue Reconciliation

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	14,973.00	15,120.00	15,046.50	121,139,467		$ 15.07	$ 0.0178		$ 4,877,291.57	$ 4,890,222		$ 4,890,222	$ 12,930
GS < 50 kW	Customers	1,728.00	1,737.00	1,732.50	40,919,528		$ 24.61	$ 0.0168		$ 1,199,089.97	$ 1,199,589	$ 889	$ 1,200,478	$ 1,388
GS > 50 to 4,999 kW	Customers	143.00	144.00	143.50	117,249,967	299,044	$ 81.43		$ 3.6258	$ 1,224,496.20	$ 1,148,442	$ 76,554	$ 1,224,996	$ 500
Streetlighting	Connections	4,918.00	4,918.00	4,918.00	3,138,334	8,685	$ 3.79		$ 0.0371	$ 223,992.85	$ 224,263		$ 224,263	$ 270
Sentinel Lighting	Connections	52.00	52.00	52.00	22,987	176	$ 5.00		$ 6.0141	$ 4,178.48	$ 4,182		$ 4,182	$ 4
				-						$ -			$ -	$ -
Total										**$ 7,529,049.07**	**$ 7,466,698**	**$ 77,443**	**$ 7,544,141**	**$ 15,092**

Note

1 The class specific revenue requirements in column N must be the amounts used in the final rate design process. The total of column N should equate to the proposed base revenue requirement.

Appendix 2-W
Bill Impacts

Customer Class: **Residential**

TOU / non-TOU: TOU

Consumption **800** **kWh** (●) May 1 - October 31 ( ) November 1 - April 30 (Select this radio button for applications filed after Oct 3

		Current Board-Approved			Proposed			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	Monthly	$ 11.5300	1	$ 11.53	$ 15.0700	1	$ 15.07	$ 3.54	30.70%
Smart Meter Rate Adder			1	$ -		1	$ -	$ -	
Distribution Volumetric Rate	kWh	$ 0.0160	800	$ 12.80	$ 0.0178	800	$ 14.24	$ 1.44	11.25%
Rate Rider for Recovery of Smart	Monthly	$ 2.0200	1	$ 2.02	$ -	1	$ -	-$ 2.02	-100.00%
Rate Rider for LRAM/SSM	kWh	$ -	800	$ -	$ -	800	$ -	$ -	
Stranded Meter Rate Rider	kWh	$ -	800	$ -	$ -	800	$ -	$ -	
Rate Rider for Smart Metering Ent	Monthly	$ 0.7900	1	$ 0.79	$ 0.7900	1	$ 0.79	$ -	0.00%
Rate Rider for Application of Tax (	kWh	-$ 0.0001	800	-$ 0.08	-$ 0.0001	800	-$ 0.08	$ -	0.00%
Stranded Meter Recovery Rate Ri	Monthly	$ -	1	$ -	$ 0.4200	1	$ 0.42	$ 0.42	
Sub-Total A				$ 27.06			$ 30.44	**$ 3.38**	**12.49%**
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	kWh	-$ 0.0064	800	-$ 5.12	-$ 0.0064	800	-$ 5.12	$ -	0.00%
Rate Rider for Deferral/Variance Account Disposition (2015) - Effective until April 30, 2016	kWh	$ -	800	$ -	$ -	800	$ -	$ -	
Low Voltage Service Charge	kWh	$ -	800	$ -	$ -	800	$ -	$ -	
Smart Meter Entity Charge						800	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 21.94**			**$ 25.32**	**$ 3.38**	**15.41%**
RTSR - Network	kWh	$ 0.0070	828	$ 5.80	$ 0.0071	829	$ 5.89	$ 0.09	1.59%
RTSR - Line and Transformation Connection	kWh	$ 0.0052	828	$ 4.31	$ 0.0054	829	$ 4.48	$ 0.17	4.01%
Sub-Total C - Delivery (including Sub-Total B)				**$ 32.04**			**$ 35.69**	**$ 3.65**	**11.38%**
Wholesale Market Service Charge (WMSC)	kWh	$ 0.0052	828	$ 4.31	$ 0.0052	829	$ 4.31	$ 0.01	0.16%
Rural and Remote Rate Protection (RRRP)	kWh	$ 0.0013	828	$ 1.08	$ 0.0013	829	$ 1.08	$ 0.00	0.16%
Standard Supply Service Charge			1	$ -		1	$ -	$ -	
Debt Retirement Charge (DRC)	kWh	$ 0.0070	800	$ 5.60	$ 0.0070	800	$ 5.60	$ -	0.00%
Energy - RPP - Tier 1	kWh	$ 0.0750	600	$ 45.00	$ 0.0750	600	$ 45.00	$ -	0.00%
Energy - RPP - Tier 2	kWh	$ 0.0880	228	$ 20.06	$ 0.0880	229	$ 20.18	$ 0.12	0.58%
TOU - Off Peak	kWh	$ 0.0650	530	$ 34.44	$ 0.0650	531	$ 34.50	$ 0.06	0.16%
TOU - Mid Peak	kWh	$ 0.1000	149	$ 14.90	$ 0.1000	149	$ 14.93	$ 0.02	0.16%
TOU - On Peak	kWh	$ 0.1170	149	$ 17.44	$ 0.1170	149	$ 17.47	$ 0.03	0.16%
Total Bill on RPP (before Taxes)				**$ 108.09**			**$ 111.86**	**$ 3.77**	**3.49%**
HST		13%		$ 14.05	13%		$ 14.54	$ 0.49	3.49%
Total Bill (including HST)				$ 122.14			$ 126.40	$ 4.26	3.49%
Ontario Clean Energy Benefit 1				-$ 12.21			-$ 12.64	-$ 0.43	3.52%
Total Bill on RPP (including OCEB)				**$ 109.93**			**$ 113.76**	**$ 3.83**	**3.48%**
Total Bill on TOU (before Taxes)				**$ 109.81**			**$ 113.57**	**$ 3.76**	**3.42%**
HST		13%		$ 14.28	13%		$ 14.76	$ 0.49	3.42%
Total Bill (including HST)				$ 124.09			$ 128.34	$ 4.25	3.42%
Ontario Clean Energy Benefit 1				-$ 12.41			-$ 12.83	-$ 0.42	3.38%
Total Bill on TOU (including OCEB)				**$ 111.68**			**$ 115.51**	**$ 3.83**	**3.43%**

Loss Factor (%)	3.50%	3.67%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

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Appendix 2-YA
Summary of Impacts to Revenue Requirement from Transition to MIFRS

Revenue Requirement Component	2015 MIFRS	2015 CGAAP	Difference	Reasons why the revenue requirement component is different under MIFRS versus CGAAP
Closing NBV 2013			$ -	
Closing NBV 2014			$ -	
Average NBV	$ -	$ -	$ -	
Working Capital			$ -	
Rate Base	$ -	$ -	$ -	
Return on Rate Base			$ -	
			$ -	
OM&A			$ -	
Depreciation			$ -	
PILs or Income Taxes			$ -	
			$ -	
Less: Revenue Offsets			$ -	
			$ -	
			$ -	
			$ -	
Insert description of additional item(s)			$ -	
Total Base Revenue Requirement	$ -	$ -	$ -	

For modified IFRS applications, the applicants must provide a summary of the dollar impacts of modified IFRS to each component of the revenue requirement (e.g. rate base, operating costs, etc.), including the overall impact on the proposed revenue requirement. Accordingly, the applicants must identify financial differences and resulting revenue requirement impacts arising from the adoption of modified IFRS accounting.

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Appendix 2-Z
Proposed Tariff of Rates and Charges

For each class, Applicants are required to copy and paste the class descriptions (located directly under the class name) and the description of the applicability of those rates (description is found under the class name and directly under the word "APPLICATION"). By using the drop-down lists located under the column labeled "Rate Description", please select the descriptions of the rates and charges that BEST MATCHES the descriptions on your most recent Board-Approved Tariff of Rates and Charges. **If the description is not found in the drop-down list,** please enter the description in the green shaded cells under the correct class exactly as it appears on Select the appropriate rate classes as they appear on your most recent Board-Approved Tariff of Rates and Charges, including the MicroFit Class.

How many classes are listed on your most recent Board-Approved Tariff of Rates and Charges? 6

Select Your Rate Classes from the **Blue Cells** below.
Please ensure that a rate class is assigned to **each shaded cell.**

Rate Class Classification
RESIDENTIAL
GENERAL SERVICE LESS THAN 50 KW
GENERAL SERVICE 50 TO 4,999 KW
SENTINEL LIGHTING
STREET LIGHTING
microFIT

Once all blue shaded cells above are filled out, press the following button to create your tariff template

St. Thomas Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2014

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2014-0113

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Appendix 2-BA
Fixed Asset Continuity Schedule - MIFRS

Year **2011**

			Cost				Accumulated Depreciation				
CCA Class	**OEB**	**Description**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Net Book Value**
12	1611	Computer Software (Formally known as Account 1925)				$ -				$ -	$ -
CEC	1612	Land Rights (Formally known as Account 1906)				$ -				$ -	$ -
N/A	1805	Land	$ 6,734	$ -		$ 6,734				$ -	$ 6,734
47	1808	Buildings	$ -			$ -				$ -	$ -
13	1810	Leasehold Improvements	$ -			$ -				$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -			$ -				$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 850,125	$ -		$ 850,125	-$ 826,607	-$ 4,669		-$ 831,276	$ 18,849
47	1825	Storage Battery Equipment	$ -			$ -				$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 7,783,183	$ 675,464		$ 8,458,646	-$ 3,571,193	-$ 305,413		-$ 3,876,606	$ 4,582,040
47	1835	Overhead Conductors & Devices	$ 7,161,739	$ 321,075		$ 7,482,814	-$ 3,648,532	-$ 284,619		-$ 3,933,151	$ 3,549,664
47	1840	Underground Conduit	$ 3,822,469	$ 114,143		$ 3,936,612	-$ 1,773,049	-$ 133,232		-$ 1,906,280	$ 2,030,331
47	1845	Underground Conductors & Devices	$ 7,760,134	$ 257,423		$ 8,017,557	-$ 3,453,990	-$ 295,519		-$ 3,749,510	$ 4,268,047
47	1850	Line Transformers	$ 8,846,369	$ 306,820		$ 9,153,189	-$ 4,565,271	-$ 328,136		-$ 4,893,407	$ 4,259,782
47	1855	Services (Overhead & Underground)	$ 5,010,730	$ 194,111		$ 5,204,841	-$ 2,141,523	-$ 194,043		-$ 2,335,566	$ 2,869,274
47	1860	Meters	$ 2,428,925	$ 12,719		$ 2,441,644	-$ 1,443,777	-$ 75,486		-$ 1,519,263	$ 922,381
47	1860	Meters (Smart Meters)				$ -				$ -	$ -
N/A	1905	Land	$ 174,188			$ 174,188				$ -	$ 174,188
47	1908	Buildings & Fixtures	$ 2,385,250			$ 2,385,250	-$ 850,574	-$ 49,633		-$ 900,207	$ 1,485,043
13	1910	Leasehold Improvements				$ -				$ -	$ -
8	1915	Office Furniture & Equipment (10 years)				$ -				$ -	$ -
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware				$ -				$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)				$ -				$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)				$ -				$ -	$ -
10	1930	Transportation Equipment				$ -				$ -	$ -
8	1935	Stores Equipment				$ -				$ -	$ -
8	1940	Tools, Shop & Garage Equipment				$ -				$ -	$ -
8	1945	Measurement & Testing Equipment				$ -				$ -	$ -
8	1950	Power Operated Equipment				$ -				$ -	$ -
8	1955	Communications Equipment				$ -				$ -	$ -
8	1955	Communication Equipment (Smart Meters)				$ -				$ -	$ -
8	1960	Miscellaneous Equipment				$ -				$ -	$ -
47	1970	Load Management Controls Customer Premises				$ -				$ -	$ -
47	1975	Load Management Controls Utility Premises				$ -				$ -	$ -
47	1980	System Supervisor Equipment	$ 43,592			$ 43,592	-$ 28,788	-$ 2,906		-$ 31,695	$ 11,898
47	1985	Miscellaneous Fixed Assets				$ -				$ -	$ -
47	1990	Other Tangible Property				$ -				$ -	$ -
47	1995	Contributions & Grants	-$ 6,916,641	-$ 266,363		-$ 7,183,004	$ 1,688,377	$ 287,320		$ 1,975,698	-$ 5,207,307
	etc.					$ -				$ -	$ -
						$ -				$ -	$ -
		Sub-Total	**$ 39,356,795**	**$ 1,615,391**	**$ -**	**$ 40,972,186**	**-$ 20,614,926**	**-$ 1,386,336**	**$ -**	**-$ 22,001,262**	**$ 18,970,924**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 39,356,795**	**$ 1,615,391**	**$ -**	**$ 40,972,186**	**-$ 20,614,926**	**-$ 1,386,336**	**$ -**	**-$ 22,001,262**	**$ 18,970,924**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total						**-$ 1,386,336**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*	
Transportation	
Stores Equipment	
Net Depreciation	-$ 1,386,336

Notes:

1 Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.

2 The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).

3 The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.

4 The additions column (F) must not include construction work in progress (CWIP).

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Appendix 2-BA
Fixed Asset Continuity Schedule - MIFRS

Year **2012**

			Cost				Accumulated Depreciation					
CCA Class	**OEB**	**Description**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Net Book Value**	
12	1611	Computer Software (Formally known as Account 1925)	$ -	$ 476,100		$ 476,100	$ -	-$ 97,936		-$ 97,936	$ 378,164	
CEC	1612	Land Rights (Formally known as Account 1906)	$ -			$ -	$ -			$ -	$ -	
N/A	1805	Land	$ 6,734	$ 904		$ 7,638	$ -			$ -	$ 7,638	
47	1808	Buildings	$ -			$ -	$ -			$ -	$ -	
13	1810	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -	
47	1815	Transformer Station Equipment >50 kV	$ -			$ -	$ -			$ -	$ -	
47	1820	Distribution Station Equipment <50 kV	$ 850,125	$ -		$ 850,125	-$ 831,276	-$ 836		-$ 832,112	$ 18,013	
47	1825	Storage Battery Equipment	$ -			$ -	$ -			$ -	$ -	
47	1830	Poles, Towers & Fixtures	$ 8,458,646	$ 188,797		$ 8,647,444	-$ 3,876,606	-$ 120,686		-$ 3,997,292	$ 4,650,151	
47	1835	Overhead Conductors & Devices	$ 7,482,814	$ 195,298		$ 7,678,113	-$ 3,933,151	-$ 69,636		-$ 4,002,787	$ 3,675,326	
47	1840	Underground Conduit	$ 3,936,612	$ 459,743		$ 4,396,355	-$ 1,906,280	-$ 83,919		-$ 1,990,199	$ 2,406,156	
47	1845	Underground Conductors & Devices	$ 8,017,557	$ 559,389		$ 8,576,946	-$ 3,749,510	-$ 141,840		-$ 3,891,350	$ 4,685,596	
47	1850	Line Transformers	$ 9,153,189	$ 338,735		$ 9,491,924	-$ 4,893,407	-$ 149,108		-$ 5,042,515	$ 4,449,408	
47	1855	Services (Overhead & Underground)	$ 5,204,841	$ 158,551		$ 5,363,391	-$ 2,335,566	-$ 87,925		-$ 2,423,491	$ 2,939,900	
47	1860	Meters	$ 2,441,644	$ 4,238		$ 2,445,881	-$ 1,519,263	-$ 76,024		-$ 1,595,287	$ 850,594	
47	1860	Meters (Smart Meters)	$ -	$ 3,100,869		$ 3,100,869	$ -	-$ 571,777		-$ 571,777	$ 2,529,092	
N/A	1905	Land	$ 174,188			$ 174,188	$ -			$ -	$ 174,188	
47	1908	Buildings & Fixtures	$ 2,385,250	$ 15,493		$ 2,400,743	-$ 900,207	-$ 36,971		-$ 937,178	$ 1,463,565	
13	1910	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -	
8	1915	Office Furniture & Equipment (10 years)	$ -	$ 71,937		$ 71,937	$ -	-$ 7,194		-$ 7,194	$ 64,743	
8	1915	Office Furniture & Equipment (5 years)	$ -			$ -	$ -			$ -	$ -	
10	1920	Computer Equipment - Hardware	$ -	$ 136,794		$ 136,794	$ -	-$ 40,379		-$ 40,379	$ 96,415	
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -			$ -	$ -			$ -	$ -	
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -			$ -	$ -			$ -	$ -	
10	1930	Transportation Equipment	$ -	$ 679,340		$ 679,340	$ -	-$ 136,811		-$ 136,811	$ 542,529	
8	1935	Stores Equipment	$ -			$ -	$ -			$ -	$ -	
8	1940	Tools, Shop & Garage Equipment	$ -	$ 377,239		$ 377,239	$ -	-$ 43,346		-$ 43,346	$ 333,893	
8	1945	Measurement & Testing Equipment	$ -			$ -	$ -			$ -	$ -	
8	1950	Power Operated Equipment	$ -			$ -	$ -			$ -	$ -	
8	1955	Communications Equipment	$ -	$ 12,466		$ 12,466	$ -	-$ 2,493		-$ 2,493	$ 9,973	
8	1955	Communication Equipment (Smart Meters)	$ -			$ -	$ -			$ -	$ -	
8	1960	Miscellaneous Equipment	$ -	$ 200,000		$ 200,000	$ -	-$ 13,333		-$ 13,333	$ 186,667	
47	1970	Load Management Controls Customer Premises	$ -			$ -	$ -			$ -	$ -	
47	1975	Load Management Controls Utility Premises	$ -			$ -	$ -			$ -	$ -	
47	1980	System Supervisor Equipment	$ 43,592	$ 412,316		$ 455,909	-$ 31,695	-$ 31,788		-$ 63,483	$ 392,426	392425.6
47	1985	Miscellaneous Fixed Assets	$ -			$ -	$ -			$ -	$ -	
47	1990	Other Tangible Property	$ -			$ -	$ -			$ -	$ -	
47	1995	Contributions & Grants	-$ 7,183,004	-$ 318,521		-$ 7,501,525	$ 1,975,698	$ 162,754		$ 2,138,452	-$ 5,363,073	
	etc.		$ -			$ -	$ -			$ -	$ -	
						$ -				$ -	$ -	
		Sub-Total	**$ 40,972,186**	**$ 7,069,689**	**$ -**	**$ 48,041,875**	**-$ 22,001,262**	**-$ 1,549,248**	**$ -**	**-$ 23,550,510**	**$ 24,491,365**	
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -	
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -	
		Total PP&E	**$ 40,972,186**	**$ 7,069,689**	**$ -**	**$ 48,041,875**	**-$ 22,001,262**	**-$ 1,549,248**	**$ -**	**-$ 23,550,510**	**$ 24,491,365**	
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)										
		Total						**-$ 1,549,248**				

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*	
Transportation	
Stores Equipment	
Net Depreciation	-$ 1,549,248

Notes:

1 Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.

2 The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).

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Appendix 2-BA
Fixed Asset Continuity Schedule - MIFRS

Year **2013**

			Cost				Accumulated Depreciation				
CCA Class	**OEB**	**Description**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Net Book Value**
12	1611	Computer Software (Formally known as Account 1925)	$ 476,100	$ 15,135		$ 491,235	-$ 97,936	-$ 62,933		-$ 160,870	$ 330,366
CEC	1612	Land Rights (Formally known as Account 1906)	$ -			$ -	$ -			$ -	$ -
N/A	1805	Land	$ 7,638	$ -		$ 7,638	$ -			$ -	$ 7,638
47	1808	Buildings	$ -			$ -	$ -			$ -	$ -
13	1810	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -			$ -	$ -			$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 850,125	$ -		$ 850,125	-$ 832,112	-$ 836		-$ 832,947	$ 17,178
47	1825	Storage Battery Equipment	$ -			$ -	$ -			$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 8,647,444	$ 286,820		$ 8,934,264	-$ 3,997,292	-$ 127,060		-$ 4,124,352	$ 4,809,912
47	1835	Overhead Conductors & Devices	$ 7,678,113	$ 192,087		$ 7,870,199	-$ 4,002,787	-$ 72,838		-$ 4,075,625	$ 3,794,574
47	1840	Underground Conduit	$ 4,396,355	$ 284,763		$ 4,681,118	-$ 1,990,199	-$ 91,038		-$ 2,081,236	$ 2,599,881
47	1845	Underground Conductors & Devices	$ 8,576,946	$ 314,373		$ 8,891,318	-$ 3,891,350	-$ 149,699		-$ 4,041,049	$ 4,850,269
47	1850	Line Transformers	$ 9,491,924	$ 347,422		$ 9,839,345	-$ 5,042,515	-$ 157,794		-$ 5,200,309	$ 4,639,036
47	1855	Services (Overhead & Underground)	$ 5,363,391	$ 146,631		$ 5,510,023	-$ 2,423,491	-$ 91,591		-$ 2,515,082	$ 2,994,941
47	1860	Meters	$ 2,445,881	$ 456		$ 2,446,338	-$ 1,595,287	-$ 74,902		-$ 1,670,189	$ 776,148
47	1860	Meters (Smart Meters)	$ 3,100,869	$ 46,475		$ 3,147,344	-$ 571,777	-$ 209,823		-$ 781,599	$ 2,365,744
N/A	1905	Land	$ 174,188			$ 174,188	$ -			$ -	$ 174,188
47	1908	Buildings & Fixtures	$ 2,400,743	$ 17,973		$ 2,418,716	-$ 937,178	-$ 37,826		-$ 975,004	$ 1,443,712
13	1910	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 71,937	$ -		$ 71,937	-$ 7,194	-$ 7,194		-$ 14,387	$ 57,550
8	1915	Office Furniture & Equipment (5 years)	$ -			$ -	$ -			$ -	$ -
10	1920	Computer Equipment - Hardware	$ 136,794	$ 165,763		$ 302,557	-$ 40,379	-$ 60,511		-$ 100,890	$ 201,667
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -			$ -	$ -			$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -			$ -	$ -			$ -	$ -
10	1930	Transportation Equipment	$ 679,340	$ 247,083	-$ 38,000	$ 888,423	-$ 136,811	-$ 85,343	$ 7,600	-$ 214,554	$ 673,869
8	1935	Stores Equipment	$ -			$ -	$ -			$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 377,239	$ 22,888		$ 400,127	-$ 43,346	-$ 40,013		-$ 83,359	$ 316,769
8	1945	Measurement & Testing Equipment	$ -			$ -	$ -			$ -	$ -
8	1950	Power Operated Equipment	$ -			$ -	$ -			$ -	$ -
8	1955	Communications Equipment	$ 12,466	$ -		$ 12,466	-$ 2,493	-$ 2,493		-$ 4,986	$ 7,479
8	1955	Communication Equipment (Smart Meters)	$ -			$ -	$ -			$ -	$ -
8	1960	Miscellaneous Equipment	$ 200,000	$ -		$ 200,000	-$ 13,333	-$ 13,333		-$ 26,667	$ 173,333
47	1970	Load Management Controls Customer Premises	$ -			$ -	$ -			$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -			$ -	$ -			$ -	$ -
47	1980	System Supervisor Equipment	$ 455,909	$ 69,795		$ 525,704	-$ 63,483	-$ 36,441		-$ 99,925	$ 425,779
47	1985	Miscellaneous Fixed Assets	$ -			$ -	$ -			$ -	$ -
47	1990	Other Tangible Property	$ -			$ -	$ -			$ -	$ -
47	1995	Contributions & Grants	-$ 7,501,525	-$ 596,144		-$ 8,097,669	$ 2,138,452	$ 177,961		$ 2,316,412	-$ 5,781,256
	etc.		$ -			$ -	$ -			$ -	$ -
						$ -				$ -	$ -
		Sub-Total	**$ 48,041,875**	**$ 1,561,521**	**-$ 38,000**	**$ 49,565,396**	**-$ 23,550,510**	**-$ 1,143,708**	**$ 7,600**	**-$ 24,686,619**	**$ 24,878,777**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets *(input as negative)*				$ -				$ -	$ -
		Total PP&E	**$ 48,041,875**	**$ 1,561,521**	**-$ 38,000**	**$ 49,565,396**	**-$ 23,550,510**	**-$ 1,143,708**	**$ 7,600**	**-$ 24,686,619**	**$ 24,878,777**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)						**-$ 1,143,708**			
		Total									

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*

Transportation	
Stores Equipment	
Net Depreciation	-$ 1,143,708

Notes:

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Appendix 2-BA
Fixed Asset Continuity Schedule - MIFRS

Year **2014**

			Cost				Accumulated Depreciation				
CCA Class	**OEB**	**Description**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Net Book Value**
12	1611	Computer Software (Formally known as Account 1925)	$ 491,235	$ 96,500		$ 587,735	-$ 160,870	-$ 80,234		-$ 241,103	$ 346,632
CEC	1612	Land Rights (Formally known as Account 1906)	$ -			$ -	$ -			$ -	$ -
N/A	1805	Land	$ 7,638			$ 7,638	$ -			$ -	$ 7,638
47	1808	Buildings	$ -			$ -	$ -			$ -	$ -
13	1810	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -			$ -	$ -			$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 850,125			$ 850,125	-$ 832,947	-$ 836		-$ 833,783	$ 16,342
47	1825	Storage Battery Equipment	$ -			$ -	$ -			$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 8,934,264	$ 337,027		$ 9,271,291	-$ 4,124,352	-$ 134,549		-$ 4,258,901	$ 5,012,390
47	1835	Overhead Conductors & Devices	$ 7,870,199	$ 276,757		$ 8,146,956	-$ 4,075,625	-$ 77,450		-$ 4,153,075	$ 3,993,881
47	1840	Underground Conduit	$ 4,681,118	$ 338,922		$ 5,020,040	-$ 2,081,236	-$ 99,511		-$ 2,180,747	$ 2,839,293
47	1845	Underground Conductors & Devices	$ 8,891,318	$ 291,948		$ 9,183,266	-$ 4,041,049	-$ 156,998		-$ 4,198,047	$ 4,985,219
47	1850	Line Transformers	$ 9,839,345	$ 397,485		$ 10,236,830	-$ 5,200,309	-$ 167,731		-$ 5,368,040	$ 4,868,790
47	1855	Services (Overhead & Underground)	$ 5,510,023	$ 144,843		$ 5,654,866	-$ 2,515,082	-$ 95,212		-$ 2,610,294	$ 3,044,572
47	1860	Meters	$ 2,446,338	$ -		$ 2,446,338	-$ 1,670,189	-$ 71,895		-$ 1,742,084	$ 704,254
47	1860	Meters (Smart Meters)	$ 3,147,344	$ 13,018		$ 3,160,362	-$ 781,599	-$ 210,691		-$ 992,290	$ 2,168,072
N/A	1905	Land	$ 174,188			$ 174,188	$ -			$ -	$ 174,188
47	1908	Buildings & Fixtures	$ 2,418,716	$ 100,000		$ 2,518,716	-$ 975,004	-$ 39,493		-$ 1,014,497	$ 1,504,219
13	1910	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 71,937	$ 70,000		$ 141,937	-$ 14,387	-$ 14,194		-$ 28,581	$ 113,356
8	1915	Office Furniture & Equipment (5 years)	$ -			$ -	$ -			$ -	$ -
10	1920	Computer Equipment - Hardware	$ 302,557	$ 19,500		$ 322,057	-$ 100,890	-$ 64,411		-$ 165,301	$ 156,756
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -			$ -	$ -			$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -			$ -	$ -			$ -	$ -
10	1930	Transportation Equipment	$ 888,423	$ 352,792		$ 1,241,216	-$ 214,554	-$ 94,677		-$ 309,231	$ 931,985
8	1935	Stores Equipment	$ -			$ -	$ -			$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 400,127	$ 28,000		$ 428,127	-$ 83,359	-$ 42,813		-$ 126,171	$ 301,956
8	1945	Measurement & Testing Equipment	$ -			$ -	$ -			$ -	$ -
8	1950	Power Operated Equipment	$ -			$ -	$ -			$ -	$ -
8	1955	Communications Equipment	$ 12,466			$ 12,466	-$ 4,986	-$ 2,493		-$ 7,479	$ 4,986
8	1955	Communication Equipment (Smart Meters)	$ -			$ -	$ -			$ -	$ -
8	1960	Miscellaneous Equipment	$ 200,000			$ 200,000	-$ 26,667	-$ 13,333		-$ 40,000	$ 160,000
47	1970	Load Management Controls Customer Premises	$ -			$ -	$ -			$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -			$ -	$ -			$ -	$ -
47	1980	System Supervisor Equipment	$ 525,704	$ 150,000		$ 675,704	-$ 99,925	-$ 41,094		-$ 141,019	$ 534,685
47	1985	Miscellaneous Fixed Assets	$ -			$ -	$ -			$ -	$ -
47	1990	Other Tangible Property	$ -			$ -	$ -			$ -	$ -
47	1995	Contributions & Grants	-$ 8,097,669	-$ 100,000		-$ 8,197,669	$ 2,316,412	$ 180,752		$ 2,497,165	-$ 5,700,504
	etc.		$ -			$ -	$ -			$ -	$ -
						$ -				$ -	$ -
		Sub-Total	**$ 49,565,396**	**$ 2,516,792**	**$ -**	**$ 52,082,188**	**-$ 24,686,619**	**-$ 1,226,862**	**$ -**	**-$ 25,913,481**	**$ 26,168,707**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 49,565,396**	**$ 2,516,792**	**$ -**	**$ 52,082,188**	**-$ 24,686,619**	**-$ 1,226,862**	**$ -**	**-$ 25,913,481**	**$ 26,168,707**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total						**-$ 1,226,862**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*

Transportation	
Stores Equipment	
Net Depreciation	-$ 1,226,862

Appendix 2-BA
Fixed Asset Continuity Schedule - MIFRS

Year **2015**

CCA Class	OEB	Description	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	$ 587,735	$ 13,000		$ 600,735	-$ 241,103	-$ 65,245		-$ 306,348	$ 294,387
CEC	1612	Land Rights (Formally known as Account 1906)	$ -			$ -	$ -			$ -	$ -
N/A	1805	Land	$ 7,638			$ 7,638	$ -			$ -	$ 7,638
47	1808	Buildings	$ -			$ -	$ -			$ -	$ -
13	1810	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -			$ -	$ -			$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 850,125			$ 850,125	-$ 833,783	-$ 836		-$ 834,619	$ 15,506
47	1825	Storage Battery Equipment	$ -			$ -	$ -			$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 9,271,291	$ 326,655		$ 9,597,946	-$ 4,258,901	-$ 138,179		-$ 4,397,080	$ 5,200,866
47	1835	Overhead Conductors & Devices	$ 8,146,956	$ 268,280		$ 8,415,236	-$ 4,153,075	-$ 79,686		-$ 4,232,761	$ 4,182,475
47	1840	Underground Conduit	$ 5,020,040	$ 329,925		$ 5,349,965	-$ 2,180,747	-$ 103,635		-$ 2,284,382	$ 3,065,583
47	1845	Underground Conductors & Devices	$ 9,183,266	$ 285,377		$ 9,468,643	-$ 4,198,047	-$ 160,565		-$ 4,358,613	$ 5,110,031
47	1850	Line Transformers	$ 10,236,830	$ 385,903		$ 10,622,733	-$ 5,368,040	-$ 172,555		-$ 5,540,595	$ 5,082,138
47	1855	Services (Overhead & Underground)	$ 5,654,866	$ 140,886		$ 5,795,752	-$ 2,610,294	-$ 96,973		-$ 2,707,267	$ 3,088,485
47	1860	Meters	$ 2,446,338		-$ 2,278,507	$ 167,830	-$ 1,742,084	-$ 9,442	$ 1,690,378	-$ 61,148	$ 106,682
47	1860	Meters (Smart Meters)	$ 3,160,362	$ 12,974		$ 3,173,336	-$ 992,290	-$ 211,556		-$ 1,203,846	$ 1,969,490
N/A	1905	Land	$ 174,188			$ 174,188	$ -			$ -	$ 174,188
47	1908	Buildings & Fixtures	$ 2,518,716	$ 100,000		$ 2,618,716	-$ 1,014,497	-$ 40,326		-$ 1,054,823	$ 1,563,893
13	1910	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 141,937	$ 70,000		$ 211,937	-$ 28,581	-$ 17,694		-$ 46,275	$ 165,662
8	1915	Office Furniture & Equipment (5 years)	$ -			$ -	$ -			$ -	$ -
10	1920	Computer Equipment - Hardware	$ 322,057	$ 85,000		$ 407,057	-$ 165,301	-$ 69,857		-$ 235,158	$ 171,899
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -			$ -	$ -			$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -			$ -	$ -			$ -	$ -
10	1930	Transportation Equipment	$ 1,241,216	$ 125,000		$ 1,366,216	-$ 309,231	-$ 100,927		-$ 410,158	$ 956,058
8	1935	Stores Equipment	$ -			$ -	$ -			$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 428,127	$ 20,000		$ 448,127	-$ 126,171	-$ 43,813		-$ 169,984	$ 278,143
8	1945	Measurement & Testing Equipment	$ -			$ -	$ -			$ -	$ -
8	1950	Power Operated Equipment	$ -			$ -	$ -			$ -	$ -
8	1955	Communications Equipment	$ 12,466			$ 12,466	-$ 7,479	-$ 2,493		-$ 9,973	$ 2,493
8	1955	Communication Equipment (Smart Meters)	$ -			$ -	$ -			$ -	$ -
8	1960	Miscellaneous Equipment	$ 200,000			$ 200,000	-$ 40,000	-$ 13,333		-$ 53,333	$ 146,667
47	1970	Load Management Controls Customer Premises	$ -			$ -	$ -			$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -			$ -	$ -			$ -	$ -
47	1980	System Supervisor Equipment	$ 675,704	$ 100,000		$ 775,704	-$ 141,019	-$ 47,344		-$ 188,363	$ 587,340
47	1985	Miscellaneous Fixed Assets	$ -			$ -	$ -			$ -	$ -
47	1990	Other Tangible Property	$ -			$ -	$ -			$ -	$ -
47	1995	Contributions & Grants	-$ 8,197,669	-$ 100,000	$ 295,793	-$ 8,001,876	$ 2,497,165	$ 165,979	-$ 130,168	$ 2,532,976	-$ 5,468,900
	etc.		$ -			$ -	$ -			$ -	$ -
						$ -				$ -	$ -
		Sub-Total	**$ 52,082,188**	**$ 2,163,000**	**-$ 1,982,714**	**$ 52,262,474**	**-$ 25,913,481**	**-$ 1,208,480**	**$ 1,560,210**	**-$ 25,561,751**	**$ 26,700,723**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 52,082,188**	**$ 2,163,000**	**-$ 1,982,714**	**$ 52,262,474**	**-$ 25,913,481**	**-$ 1,208,480**	**$ 1,560,210**	**-$ 25,561,751**	**$ 26,700,723**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)									
		Total						**-$ 1,208,480**			

File Number:	EB-2014-0113
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Appendix 2-N
Shared Services and Corporate Cost Allocation

Year: 2011

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$

Corporate Cost Allocation - 2011

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
STESI	STEI	All services to	Master service Agreement		5,201,947
		build, maintain			
		its capital infrastructure			
		Billing, collecting, financial			
		Capital			2,031,855
					7,233,802

Note:

1 **This appendix must be completed in relation to each service provided or received for the Historical (actuals), Bridge and Test years. The required information includes:**

- **Type of Service:**

Services such as billing, accounting, payroll, etc. The applicant must identify any costs related to the Board of Directors of the parent company that are allocated to the applicant.

- **Pricing Methodology:**

Pricing Methodology includes approaches such as cost-base, market-base, tendering, etc. The applicant must provide evidence demonstrating the pricing methodology used. The applicant must also provide a description of why that pricing methodology was chosen, whether or not it is in conformity with ARC, and why it is appropriate.

- **% Allocation:**

The applicant must provide the percentage of the costs allocated to the entity for the service being offered. The Applicant must also provide a description of the allocator and why it is an appropriate allocator.

File Number:	EB-2014-0113
Exhibit:	4
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Appendix 2-N
Shared Services and Corporate Cost Allocation

Year: 2012

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$

Corporate Cost Allocation - 2012

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
STEI	*City of St Thomas*	water & sewering billing	Historical		306,065
STEI	*AESI*	labour and equipment support	labour $65/hr vehicle $10 or $45/ hr		34,499
STEI	*AESI*	Engineering Support	Fixed Price $100/hr		2,000
AESI	*STEI*	Locates	labour $65/hr vehicle $10 or $45/ hr		85,525
AESI	*STEI*	Meter Work	labour $65/hr vehicle $10 or $45/ hr		27,150
AESI	*STEI*	Layouts	labour $65/hr vehicle $10 or $45/ hr		16,940
AESI	*STEI*	Building and Maintenance support	labour $65/hr vehicle $10 or $45/ hr		78,573
AGI	*STEI*	Corporate Governance and oversight	Internal Allocation	43.50%	707,878
AGI	*STEI*	Board of Directors	Internal Allocation	45.00%	52,992

Note:

1 **This appendix must be completed in relation to each service provided or received for the Historical (actuals), Bridge and Test years. The required information includes:**

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Services such as billing, accounting, payroll, etc. The applicant must identify any costs related to the Board of Directors of the parent company that are allocated to the applicant.

- **Pricing Methodology:**

Pricing Methodology includes approaches such as cost-base, market-base, tendering, etc. The applicant must provide evidence demonstrating the pricing methodology used. The applicant must also provide a description of why that pricing methodology was chosen, whether or not it is in conformity with ARC, and why it is appropriate.

- **% Allocation:**

The applicant must provide the percentage of the costs allocated to the entity for the service being offered. The Applicant must also provide a description of the allocator and why it is an appropriate allocator.

File Number:	EB-2014-0113
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Date:	25/04/2015

Appendix 2-N
Shared Services and Corporate Cost Allocation

Year: 2013

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$

Corporate Cost Allocation - 2013

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
STEI	*City of St Thomas*	water & sewering billing	Glen?		296,184
STEI	*AESI*	labour and equipment support	labour $65/hr vehicle $10 or $45/ hr		45,455
STEI	*AESI*	Engineering Support	Fixed Price $100/hr		1,950
AESI	*STEI*	Locates	labour $65/hr vehicle $10 or $45/ hr		82,990
AESI	*STEI*	Meter Work	labour $65/hr vehicle $10 or $45/ hr		24,670
AESI	*STEI*	Layouts	labour $65/hr vehicle $10 or $45/ hr		10,777
AGI	*STEI*	Corporate Governance and oversight	PwC Study		429,768
AGI	*STEI*	Board of Directors	PwC Study		26,521

Note:

1 **This appendix must be completed in relation to each service provided or received for the Historical (actuals), Bridge and Test years. The required information includes:**

- **Type of Service:**

Services such as billing, accounting, payroll, etc. The applicant must identify any costs related to the Board of Directors of the parent company that are allocated to the applicant.

- **Pricing Methodology:**

Pricing Methodology includes approaches such as cost-base, market-base, tendering, etc. The applicant must provide evidence demonstrating the pricing methodology used. The applicant must also provide a description of why that pricing methodology was chosen, whether or not it is in conformity with ARC, and why it is appropriate.

- **% Allocation:**

The applicant must provide the percentage of the costs allocated to the entity for the service being offered. The Applicant must also provide a description of the allocator and why it is an appropriate allocator.

File Number:	EB-2014-0113
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Appendix 2-N
Shared Services and Corporate Cost Allocation

Year: 2014

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$

Corporate Cost Allocation 2014

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
STEI	*City of St Thomas*	water & sewering billing	PwC study & SLA		272,000
STEI	*AESI*	labour and equipment support	Fixed Price		70,000
AESI	*STEI*				70,000
AGI	*STEI*	Corporate Governance and oversight	PwC Study		409,600
AGI	*STEI*	Board of Directors	PwC Study		38,900
		Audit Committee			1,500

Note:

1 **This appendix must be completed in relation to each service provided or received for the Historical (actuals), Bridge and Test years. The required information includes:**

- **Type of Service:**

Services such as billing, accounting, payroll, etc. The applicant must identify any costs related to the Board of Directors of the parent company that are allocated to the applicant.

- **Pricing Methodology:**

Pricing Methodology includes approaches such as cost-base, market-base, tendering, etc. The applicant must provide evidence demonstrating the pricing methodology used. The applicant must also provide a description of why that pricing methodology was chosen, whether or not it is in conformity with ARC, and why it is appropriate.

- **% Allocation:**

The applicant must provide the percentage of the costs allocated to the entity for the service being offered. The Applicant must also provide a description of the allocator and why it is an appropriate allocator.

File Number:	EB-2014-0113
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Appendix 2-N
Shared Services and Corporate Cost Allocation

Year: 2015

Shared Services

Name of Company		Service Offered	Pricing Methodology	Price for the Service	Cost for the Service
From	To			$	$

Corporate Cost Allocation - 2015

Name of Company		Service Offered	Pricing Methodology	% of Corporate Costs Allocated	Amount Allocated
From	To			%	$
STEI	*City of St Thomas*	water & sewering billing	PwC study & SLA		294,000
STEI	*AESI*	labour and equipment support	Fixed Price		35,000
AESI	*STEI*				70,000
AGI	*STEI*	Corporate Governance and oversight	PwC Study		419,050
AGI	*STEI*	Board of Directors	PwC Study		38,900
		Audit Committee			1,500

identify Board Costs

Note:

1 **This appendix must be completed in relation to each service provided or received for the Historical (actuals), Bridge and Test years. The required information includes:**

- **Type of Service:**

Services such as billing, accounting, payroll, etc. The applicant must identify any costs related to the Board of Directors of the parent company that are allocated to the applicant.

- **Pricing Methodology:**

Pricing Methodology includes approaches such as cost-base, market-base, tendering, etc. The applicant must provide evidence demonstrating the pricing methodology used. The applicant must also provide a description of why that pricing methodology was chosen, whether or not it is in conformity with ARC, and why it is appropriate.

- **% Allocation:**

The applicant must provide the percentage of the costs allocated to the entity for the service being offered. The Applicant must also provide a description of the allocator and why it is an appropriate allocator.

Corporate Allocations - OM&A

Item	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	
Services Provided To STEI	5,201,947	846,395	539,279	518,500	527,950	2014 W&S 315,000 less interest 43,000
Services Provided By STEI	-	340,564	341,639	342,000	329,000	

2015TY vs 2011 Actual	
Services Provided To STEI	(4,673,997)
Services Provided By STEI	329,000

Appendix 2-AA
Distribution Capital Projects

NO.	PROJECT NAME	2010	2011	2012	2013	2014 Bridge Year	2015 Test Year	2016	2017	2018	2019
1	New Subdivision - Lake Margaret, Phase 9	81,487									
2	New Subdivision - Orchard Park, Phase 3	71,980									
3	Voltage Conversion - Chestnut East of Fifth	84,700									
4	Build New OH Powerline - Sutherland Line	45,076									
5	Relocate Poles - Wellington - Princess to Elgin	60,326									
6	New Subdivision - Shaw Valley, Phase 2A	31,896	256,725								
7	New Subdivision - Dalewood Meadows, Phase 4A	151,558	47								
8	New Subdivision - Dalewood Meadows, Phase 4B	92,432	13,335								
9	New Subdivision - Misc	-592		8,087	44,791	200,000	200,000	200,000	200,000	200,000	200,000
10	Voltage Conversion - Misc.	82,120	102,961	33,414	28,188						
11	New Services Residential - Misc	97,510	66,929	40,098	71,033						
12	New Services Commercial - Misc	66,155	66,671	68,969	97,133						
13	Municipal Road Rebuilds - Misc	41,114	23,547	11,755	29,401						
14	Pole Replacement Program	201,630	36,140	19,585	25,202						
15	Voltage Conversion - Locust, Fifth to Third	94,209	-3,638								
16	Voltage Conversion - Fourth, Myrtle, Forest, Erie	170,126	8,347								
17	Voltage Conversion - Forest, Third, Erie, Second	145,687	79,028								
18	New Subdivision - Orchard Park, Phase 4		130,940								
19	Voltage Conversion - Elmina/Churchill Area		271,108								
20	Voltage Conversion - Dieppe, Dunkirk, Churchill		254,658								
21	Upgrade Service - 84 Edward - School		57,405								
22	Upgrade Service - 22 S. Edgeware - School		82,373								
23	New Subdivision - Dalewood Meadows, Phase 5		37,246	110,145							
24	Voltage Conversion - Meehan, Montgomery, Coyne		185,207	113,169	838						
25	Voltage Conversion - Parkview, Pinafore, etc.		212,723	305,096	13,262						
26	Smart Meter Transfer			3,082,487							
27	New Subdivision - Shaw Valley, Phase 2B			161,796	23,591						
28	New Subdivision - Lake Margaret Estates, Phase 11			95,969	763						
29	New Subdivision - Dalewood Meadows, Phase 6			12,115	190,237						
30	New Subdivision - Orchard Park, Phase 5			1,352	119,556						
31	New Subdivision - Orchard Park South			351,017	3,912						
32	Voltage Conversion - Churchill & Chestnut Area			140,125	58						
33	Voltage Conversion - Alma Kains North			46,473	145,134						
34	Voltage Conversion - Stokes & Manor			325,185	330						
35	Voltage Conversion - McLachlin Place			7,827	135,344						
36	Voltage Conversion - Massey & Michener			85,829	3,919						
37	Voltage Conversion - Luton, McLarty, Dyer Area			478	226,098	211,972					
38	Voltage Conversion - Erie, Talequah to Park				50,860	34,140					
39	Voltage Conversion - Highview, Vanbuskirk & McCully Area				379,044	40,956					
40	Voltage Conversion - Steele St.				68	114,932					
41	Voltage Conversion - Locke, Rosemount area				471	700,000					

NO.	PROJECT NAME	2010	2011	2012	2013	2014 Bridge Year	2015 Test Year	2016	2017	2018	2019
42	System Upgrade - Bush Line					320,000					
43	Voltage Conversion - Mary St. East					115,000					
44	Voltage Conversion - Warehouse, Park to Fairview					35,000					
45	Voltage Conversion - Mandeville West of First					28,000					
46	Voltage Conversion - Fairview, Sinclair & Talbot Area						298,750				
47	Voltage Conversion - Paulson, Gustin & Paddon Area						358,750				
48	Voltage Conversion - Confederation, Lakeview, Stirling Area						683,750				
49	Build New Powerline - Elmwood Ave						208,750				
50	Voltage Conversion - Hammond, Patricia, Inkerman, Daniel Area							790,000			
51	Voltage Conversion - Highview, Aspen, Chestnut, Croatia, Pol Area							800,000			
52	Voltage Conversion - Tecumseh, Montcalm, Brock, Alma Area								763,335		
53	Voltage Conversion - Park, Mary Bucke, Forest & First Area								463,335		
54	Voltage Conversion - Balaclava & S. Edgeware Area								303,330		
55	Build New Powerline - Centennial, Talbot to Wellington									305,000	
56	Voltage Conversion - Applewood, Lawrence, Butler, Dyer Area									700,000	
57	Voltage Conversion - Major Line West of Sunset Area									285,000	
58	System Upgrade - Edward, Gaylord, East side of Elgin Mall									230,000	
59	Voltage Conversion - First, Thompson, Glanworth, Ashton Area										511,660
60	Voltage Conversion - Aldborough, Airey, Vanier Area										561,670
61	Voltage Conversion - Aldborough, Pullen, Sparta, Parish Area										486,670
62	Asset Transfer - Restructuring			1,407,734	69,795						
63	GIS			397,908		150,000	50,000				
64	New Financial software			353,134							
65	Smart Meter Transfer			185,288							
66	Other			37,621	22,888	28,000	20,000	20,000	20,000	20,000	20,000
67	Computer hardward & software				180,898	116,000	98,000	131,000	98,000	120,000	97,000
68	Fleet				247,083	264,000	125,000	60,000	265,000	20,000	
69	Building, furniture & equipment				17,973	170,000	170,000	175,000	15,000	5,000	5,000
70	SCADA						50,000	50,000	50,000	100,000	100,000
71											
72											
73											
74											
75											
	TOTAL	**1,517,416**	**1,881,754**	**7,402,655**	**2,127,870**	**2,528,000**	**2,263,000**	**2,226,000**	**2,178,000**	**1,985,000**	**1,982,000**
	Less Renewable Generation Facility Assests and Other Non Rate-Regulated Utility Assests (input as negative)										
	TOTAL	**1,517,416**	**1,881,754**	**7,402,655**	**2,127,870**	**2,528,000**	**2,263,000**	**2,226,000**	**2,178,000**	**1,985,000**	**1,982,000**

St. Thomas energy inc.
We're Your Local Power Distributor

File Number:EB-2014-0113

Exhibit: 10
Tab: 1
Schedule: 1

Date Filed: April 25, 2014

Attachment 2 of 2

Cost of Service Checklist

OEB - 2014 Cost of Service Checklist

Saint Thomas Energy Inc.

EB-2014-0113

Filing Requirement Page # Reference

Date: April 25, 2014

Filing Requirement Page # Reference		Yes/No/N/A	Evidence Reference, Notes
GENERAL			
Ch 1 p4	Confidential Information - Practice Direction has been followed	**N/A**	STEI is not filing any information in confidence
2	In advance of scheduled application - meet threshold established in Board letter (April 20, 2010)	**N/A**	STEI is not filing in advance - Exhibit 1, Tab 2, Schedule 1
2	Align rate year with fiscal year - rationale for proposed alignment	**Yes**	Exhibit 1, Tab 3, Schedule 1
3	Text searchable and bookmarked PDF documents	**Yes**	Confirmed
EXHIBIT 1 - ADMINISTRATIVE DOCUMENTS			
Executive Summary			
7	Overall business strategy including narrative of how the four RRFE outcomes are supported	**Yes**	Exhibit 1, Tab 5, Schedule 1
7	Revenue Requirement - service RR, increase from previously approved, main drivers	**Yes**	Exhibit 1, Tab 5, Schedule 1
7	Budgeting Assumptions - economic overview	**Yes**	Exhibit 1, Tab 5, Schedule 1
7	Load Forecast Summary - load and customer growth, change in kWh and customer numbers, methodology description	**Yes**	Exhibit 1, Tab 5, Schedule 1
7	Rate Base and Capital Plan - major drivers of DSP, rate base for test year, change from last approved, capex for test year, change from last approved, costs for any REG	**Yes**	Exhibit 1, Tab 5, Schedule 1
8	OM&A for test year and change from last approved, summary of drivers, inflation assumed, total compensation for test year and change from last approved.	**Yes**	Exhibit 1, Tab 5, Schedule 1
8	Statement regarding use of Board's cost of capital parameters; summary of any deviations	**Yes**	Exhibit 1, Tab 5, Schedule 1
8	Cost Allocation & Rate Design - summary of any deviations from Board methodologies and significant changes	**Yes**	Exhibit 1, Tab 5, Schedule 1
8	Deferral and Variance Account - total disposition (RPP and non-RPP), disposition period, new accounts requested	**Yes**	Exhibit 1, Tab 5, Schedule 1
8	Bill Impact - total impacts ($ and %)for all classes for typical customers	**Yes**	Exhibit 1, Tab 5, Schedule 1
Customer Engagement			
8	Overview of customer engagement activities; description of engagement, how customer needs are reflected in application. Explanation if no customer engagement	**Yes**	Exhibit 1, Tab 5, Schedule 2
Financial Information			
9 & 34	Audited Financial Statements for 2 most recent historical years (i.e. 3 years of historical actuals)	**Yes**	Exhibt 1, Tab 5, Schedule 3
9	Detailed reconciliation of AFS with regulatory financial results filed in the application	**Yes**	Exhibt 1, Tab 5, Schedule 3
9	Annual Report and MD&A for most recent year of parent company	**Yes**	Exhibt 1, Tab 5, Schedule 3
9	Rating Agency Reports, if available; Prospectuses, etc. for recent and planned public issuances	**N/A**	Not Applicable
Materiality Thresholds			
10	Materiality threshold; additional details beyond the threshold if necessary	**Yes**	Exhibt 1, Tab 5, Schedule 4
Administration			
Ch 1 p2	Certification that evidence is accurate, consistent and complete	**Yes**	Exhibit 1, Tab1, Schedule 2
10	Table of Contents	**Yes**	Exhibit 1, Tab 1, Schedule 1
10	Statement of who will be affected by application	**Yes**	Exhibit 1, Tab 5, Schedule 1
10	Publication information (paid, readership, circulation)	**Yes**	Exhibit 1, Tab 5, Schedule 6
10	Applicant's internet address for viewing of application	**Yes**	Exhibit 1, Tab 5, Schedule 7
10	Primary contact information (name, address, phone, fax, email)	**Yes**	Exhibit 1, Tab 5, Schedule 7
10	Identification of legal (or other) representation	**Yes**	Exhibit 1, Tab1, Schedule 2
10	Requested effective date	**Yes**	Exhibit 1, Tab1, Schedule 2
10	Bill impacts - distribution only impacts for 800 kWh residential and 2000 kWh GS<50 (sub-total A of Appendix 2-W)	**Yes**	Exhibit 1, Tab 5, Schedule 1
11	Form of hearing requested and why	**Yes**	Exhibit 1, Tab 5, Schedule 9
11	List of approvals requested (and relevant section of legislation), including accounting orders	**Yes**	Exhibit 1, Tab 5, Schedule 10
11	Change in tax status	**N/A**	Not Applicabile
11	Existing accounting orders and departures from USoA including references to the accounting orders	**Yes**	Exhibit 1, Tab 5, Schedule 13
11	Description of Operating Environment (including map, list of neighbouring utilities)	**Yes**	Exhibit 1, Tab 5, Schedules 14 and 15
11	Identification of embedded and/or host distributors	**Yes**	Exhibit 1, Tab 5, Schedule 16
11	Corporate and Utility Organizational Structure, planned changes, corporate entities relationship chart, reporting relationships between LDC and parent	**Yes**	Exhibit 1, Tab 5, Schedule 17

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Filing Requirement Page # Reference		Yes/No/N/A	Evidence Reference, Notes
12 & 13	Corporate Governance: Number of Directors on Board, number of independent directors, how independent judgement is facilitated - Board Mandate; Schedule of Board Meetings - Orientation and Continuing Education for directors - Ethical Business Conduct - written code where available - Process for Nomination of Directors - Committees - function and charter for each committee - Audit Committee - number of independent members, whether members are financially literate	**Yes**	Exhibit 1, Tab 5, Schedule 17
13	Statement regarding any transmission assets previously deemed distribution and whether LDC seeks deeming in current application	**Yes**	Exhibit 1, Tab 5, Schedule 18
5, 6 & 13 Appendices	Accounting Standard used and when it was adopted. - MIFRS - Adoption of IFRS effective Jan 1-15, Jan 1-14 or earlier - CGAAP - must implement regulatory accounting changes for depreciation and capitalization by Jan 1-13 - USGAAP or ASPE - evidence of eligibility, authorization, benefits. Must implement regulatory accounting changes for depreciation and capitalization by Jan 1-13 Summary of changes to accounting policies and quantification of revenue requirement impact. LDC may choose to file Appendix 2-YA (MIFRS) or 2-YB (CGAAP or ASPE).	**Yes**	Exhibit 1, Tab 4, Schedule 2
13	Statement identifying all deviations from Filing Requirements	**Yes**	Exhibit 1, Tab 5, Schedule 1
13	Statement identifying and describing any changes to methodologies used vs previous applications	**Yes**	Exhibit 1, Tab 5, Schedule 20
13	Confirmation that accounting treatment of any non-utility business has segregated activities from rate regulated activities	**Yes**	Exhibit 1, Tab 5, Schedule 21
13	Identification of Board Directives from previous Board Decisions, and how addressed	**Yes**	Exhibit 1, Tab 5, Schedule 22
13	Reference to Conditions of Service - LDC does not need to file Conditions of Service, but must provide reference to website and confirm version is current; identify if there are changes to Conditions of Service as a result of application	**Yes**	Exhibit 1, Tab 5, Schedule 23
EXHIBIT 2 - RATE BASE			
Overview			
14 & 15	Completed Appendix 2-BA1 or 2-BA2 (application material and Excel)	**Yes**	Exhbit 2, Tab 1, Schedule 6
14	Opening and Closing balances, average of opening and closing balances for gross assets and accumulated depreciation; working capital allowance (historical actual, bridge and test year forecast)	**Yes**	Exhibit 2, Tab 1, Schedule 2
14	Continuity statements (year end balance, including interest during construction and overheads). Year over year variance analysis; explanation where variance greater than materiality Hist. Brd-Approved vs Hist. Actual Hist. Act. Vs previous Hist. Act. Bridge vs. Test	**Yes**	Exhibit 2, Tab 1, Schedule 1,2 and 4
14 & 15	Opening and closing balances of gross assets and accumulated depreciation must correspond to fixed asset continuity statements. If not, an explanation must be provided (eg. WIP, ARO, smart meter balances). Reconciliation must be between YE 2013 and YE 2014 net book value balances reported on Appendix 2-BA and balances included in rate base calculation	**Yes**	Exhibit 2, Tab 1, Schedule 1,2 and 4
Gross Assets			
15	Gross Assets Breakdown by Function and by major plant account; description of major plant items for test year	**Yes**	Exhibit 2, Tab 1, Schedule 2
15	Summary of any ICM adjustment from IRM	**N/A**	Exhibit 2, Tab 1, Schedule 10
15 & 32	Continuity statements must reconcile to calculated depreciation expenses and presented by asset account	**Yes**	Exhibit 2, Tab 1, Schedule 2
Allowance for Working Capital			
15	Working Capital - 13% allowance or Lead/Lag Study or Previous Board Direction	**Yes**	Exhibit 2, Tab 1, Schedule 1
16	Cost of Power must be determined by split between RPP and non-RPP customers based on actual data, use most current RPP price, use current UTR. Should include SME charge.	**Yes**	See note in the Working Capital Allowance section. There is a non - material update yet to be made. See Exhibt 2, Tab 1, Schedule 1
16	Lead/Lag Study - leads and lags measured in days, dollar-weighted	**N/A**	
Treatment of Stranded Assets Related to Smart Meter Deployment			
17 & 18	Stranded Meters - if not previously addressed by the Board, proposed treatment for recovery that conforms to Board approach: NBV of stranded meters at YE 2013, proposed stranded meter rate riders for applicable customer classes. Explanation for approaches that are not the Board approach Completed Appendix 2-S.	**Yes**	Exhibit 2, Schedule 1, Tab 3

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		Yes/No/N/A	Evidence Reference, Notes
Capital Expenditures/Distribution System Plan			
19	DSP filed as a stand-alone document	**Yes**	Exhibit 2, Tab 11, Schedule 1.1
Ch 5 p9	Where applicable, explanation for section headings other than Chapter 5 headings; cross reference table	**Yes**	Exhibit 2, Tab 11, Schedule 1.1
Ch 5 p9-10	Distribution System Plan Overview - key elements, sources of cost savings, period covered, vintage of information on investment drivers, changes to asset management process since last DSP filing, dependencies	**Yes**	Exhibit 2, Tab 11, Schedule 1.1
Ch 5 p10-11	Coordinated Planning with 3rd parties - description of consultations - deliverables of the Regional Planning Process, or status of deliverables - OPA letter in relation to REG investments (Ch 5 p8&9) and Dx response letter	**Yes**	Exhibit 2, Tab 11, Schedule 1.1
Ch 5 p11	Performance Measurement - identify and define methods and measures used to monitor DSP performance - summary of performance and trends over historical period. Must include SAIFI, SAIDI and CAIDI for all interruptions and all interruptions excluding loss of supply - explain how information has affected DSP	**Yes**	Exhibit 2, Tab 11, Schedule 1.1
Ch5 p12	Asset Management Process Overview - description of AM objectives/corporate goals and how Dx ranks objectives for prioritizing investments	**Yes**	Exhibit 2, Tab 11, Schedule 1.1
Ch5 p12	Inputs/Outputs of the AM process and information flow for investments; flowchart recommended	**Yes**	Exhibit 2, Tab 11, Schedule 1.1
Ch 5 p13	Overview of Assets Managed - description of service area (including evolution of features in forecast period affecting DSP), - description of system configuration - service profile and condition by asset type (tables and/or figures) - date data compiled - assessment of degree the capacity of system assets is utilized	**Yes**	Exhibit 2, Tab 11, Schedule 1.1
Ch 5 p13-14	Asset Lifecycle Optimization - description of asset lifecycle optimization policies and practices, including asset replacement and refurbishment, maintenance planning criteria and assumptions - description of asset life cycle risk management policies and practices, assessment methods and approaches to mitigation	**Yes**	Exhibit 2, Tab 11, Schedule 1.1
Ch 5 p14-15	Capital Expenditure Plan Summary for significant projects and activities to be undertaken - capability to connect new load or Gx customers, total annual capex over forecast period by investment category, description of how AMP and Capex planning have affected capital expenditures for each category - list, description and total capital cost of material capital expenditures sorted by category (table recommended) - information related to Regional Planning Process (Needs Assessment Report, Regional Planning Status Letter, Regional Infrastructure Plan - as appropriate) - description of customer engagement - Dx expectations of system development over next 5 years - list, description and total capital cost of projects planned in response to customer preferences, to take advantage of technology based opportunities, to study innovative processes (table recommended)	**Yes**	Exhibit 2, Tab 11, Schedule 1.1
Ch 5 p15	Capital Expenditure Planning Process Overview - description of capex planning objectives/criteria/ assumptions, relationship with AM objectives, policy on consideration of non-distribution alternatives, processes used to identify projects in each investment category, customer feedback and impact on plan, method and criteria used to prioritise REG investments	**Yes**	Exhibit 2, Tab 11, Schedule 1.1
Ch 5 p16	System Capability Assessment for REG - REG applications > 10 kW, number and MW of REG connections for forecast period, capacity of Dx to connect REG, connection constraints	**N/A**	Exhibit 2, Tab 11, Schedule 1.1
Ch 5 p16-18 **Ch 2 p19**	Capital Expenditure Summary by Investment Category - completed Table 2 of Ch 5 for historical and forecast period, explanation of markedly different variances plan vs actual, explanation of markedly different variances year over year Table 2 of Ch 5 is provided in Excel format in Appendix 2-AB	**Yes**	Exhibit 2, Tab 11, Schedule 1.1
Ch5 p19	Overall Plan - comparative expenditures by category over historical period, forecast impact of system investment on O&M, drivers of investments by category, information related to Dx system capability assessment	**Yes**	Exhibit 2, Tab 11, Schedule 1.1
Ch 5 p19-25	Material Investments - For each project that meets materiality threshold set in Ch 2 p10 - general information - total capital, customer attachments, dates, risks, variances, REG investments - evaluation criteria - may include: efficiency, customer value, reliability, etc. - category specific requirements for each project - system access, system renewal, system service, general plant (as applicable)	**Yes**	Exhibit 2, Tab 11, Schedule 1.1

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19	Capital Expenditures - completed Appendix 2-AA showing capex on a project specific basis for 5 historical years, bridge and test; explanation of variances, accounting treatment for projects with life cycle greater than one year	Yes	Exhibit 2, Tab 1, Schedule 6
19	Non-distribution activities - capital expenditures and reconciliation to total capital budget	N/A	Not Applicabel
5 & 19-20	Capitalization policy, changes to capitalization since previous rebasing - explanations must be provided. The changes must be identified (eg. capitalization of indirect costs, etc) and the causes of the changes must also be identified.	Yes	Exhibit 2, Tab 1, Schedule 7
20	Capitalization of overhead - Completed Appendix 2-DA (MIFRS) or 2-DB (CGAAP or ASPE) Burden rates must be identified; changes from last rebasing must be identified; LDC must identify burden rates prior to and after the change	Yes	Exhibit 2, Tab 1, Schedule 8
Costs of Eligible Investments			
20	For Eligible Investments - proposal to divide costs per O.Reg. 330/09	N/A	Not Applicable
21	Appendices 2-FA through 2-FC must be filed identifying eligible investments	N/A	Not Applicable
Addition of ICM Assets to Rate Base		N/A	Not Applicable
21	Distributor with approved ICM - schedule of ICM amounts, variances and explanation	N/A	Not Applicable
21	Balances in 1508 sub-accounts, reconciliation with proposed rate base amounts; recalculated revenue requirement should be compared with rate rider revenue	N/A	Not Applicable
Service Quality and Reliability			
22	5 historical years of ESQRs, explanation for any under-performance and actions taken	Yes	Exhibit 2, Tab 1, Schedule 11
22	5 historical years of SAIDI and SAIFI - for all interruptions and all interruptions excluding loss of supply, explanation for any under-performance and actions taken	Yes	Exhibit 2, Tab 1, Schedule 11
22	Completed Appendix 2-G	Yes	Attached OEB appendices
EXHIBIT 3 - OPERATING REVENUE			
Load and Revenue Forecasts			
22 & 25	Customer, volume and revenue forecast	Yes	Exhibit 3, Tab 1, Schedule 1
22	Explanation of causes, assumptions and adjustments for volume forecast. Economic assumptions and data sources for load and customer forecast	Yes	Exhibit 3, Tab 1, Schedule 1 and Attachment 1 of the same exhbit
23 & 24	Regression Model - rationale for choice, regression statistics, explanation for any unintuitive relationships, explanation of modeling approaches and alternative models tested, explanation of weather normalization methodology, sources of data for endogenous and exogenous variables, explanation of any constructed variables; data used in load forecast must be provided in Excel format, including derivation of constructed variables	Yes	Exhibit 3, Tab 1, Schedule 2 and Attachment 1 of the same exhbit
24	NAC Model - rationale for choice, data supporting NAC variables, description of accounting for CDM including licence conditions, discussion of weather normalization considerations	Yes	Exhibit 3, Tab 1, Schedule 3
24 & 25	CDM Adjustment - 2013 and 2014 CDM reductions must take into account 2011 and 2012 CDM program results reported by OPA. CDM adjustment should take into account historical CDM results factored into base load forecast before CDM adjustment	Yes	Exhibit 3, Tab 1, Schedule 4
25	CDM savings for 2014 LRAMVA balance and adjustment to 2014 load forecast; data by customer class	Yes	Exhibit 3, Tab 1, Schedule 4.3
25	Completed Appendix 2-I, or alternative with explanation	Yes	Exhibit 2, Tab 1, Schedule 4, page 4 of 6
Accuracy of Load Forecast and Variance Analyses			
22 & 25	Schedule of volumes, revenues, customer/connection count by class and total system load: 5 years historical, Board approved, 5 years historical weather normalized, bridge year and test year.	Yes	Exhibit 3, Tab 1, Schedule 5
25	Customer count increases or decreases for test year - explanation by class; confirmation of year end or average format	Yes	Exhibit 3, Tab 1, Schedule 1 and Attachment 1 of the same exhbit
25	Explanation for any changes in definition or composition of class	N/A	Not Applicable
25	Weather normalized average consumption per customer for historical 5 years, bridge and test	Yes	Exhibit 3, Tab 1, Schedule 1 and Attachment 1 of the same exhbit
25	Explanation of net change in average consumption from last Board approved, and actual historical, bridge and test - for each rate class	Yes	Exhibit 3, Tab 1, Schedule 1 and Attachment 1 of the same exhbit
25	Details of development of billing kW	Yes	Exhibit 3, Tab 1, Schedule 1 and Attachment 1 of the same exhbit
26	Revenues on existing and proposed rates	Yes	Exhibit 3, Tab 1, Schedule 1 and Attachment 1 of the same exhbit
26	Variance analysis of volumes, revenues, customer/connection count and total system load: Historical Board approved vs Historical Actual (and Historical Actual weather normalized) Year over year historical weather normalized variance, weather normalized bridge, test year	Yes	Exhibit 3, Tab 1, Schedule 1 and Attachment 1 of the same exhbit
24 & 26	Data used to determine forecast should be filed as Excel	Yes	Exhibit 3, Tab 1, Schedule 1 and Attachment 1 of the same exhbit

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Other Revenue			
26	Breakdown of other distribution revenue accounts; completed Appendix 2-H	**Yes**	Exhibit 3, Tab 1, Schedule 6
26	Variance analysis - year over year, historical, bridge and test	**Yes**	Exhibit 3, Tab 1, Schedule 6
26	Any new proposed specific service charges	**N/A**	Not Applicable. No new service charges are being propsed in this application.
26 & 30	Revenue from affiliate transactions, shared services, corporate cost allocation	**Yes**	Exhibit 3, Tab 1, Schedule 6
EXHIBIT 4 - OPERATING COSTS			
Overview			
27	Brief explanation of test year OM&A levels, cost drivers, significant changes, trends, inflation rate assumed, business environment changes	**Yes**	Exhibit 4, Tab 1, Schedule 1 and 2
Summary and Cost Driver Tables			
28	Summary of recoverable OM&A expenses; Appendix 2-JA	**Yes**	Exhbit 4, Tab 1, Schedule 2 and Exhibit Attached OEB appendices
28	OM&A cost drivers; Appendix 2-JB	**Yes**	Exhbit 4, Tab 1, Schedule 2 and Exhibit Attached OEB appendices
28	Recoverable OM&A Cost per customer and per FTE; Appendix 2-L	**Yes**	Exhbit 4, Tab 1, Schedule 2 and Exhibit Attached OEB appendices
28	Identification of change in OM&A in test year in relation to change in capitalized overhead.	**Yes**	Exhibit 2, Tab 1, Schedule 8 and Exhibit Attached in OEB appendices.
28	OM&A variance analysis for test year with respect to bridge and historical years; Appendix 2-DA or 2-DB	**Yes**	Exhibit 4, Tab 1, Schedule 3 and Attached OEB appendices
Program Delivery Costs with Variance Analysis			
28	Completed Appendix 2-JC OM&A Programs Table - by program or major functions; include variance analysis between test year and last Board approved and most recent actual	**Yes**	Exhbit 4, Tab 1, Schedule 3 and Exhibit Attached OEB appendices
28	Employee Compensation - complete Appendix 2-K	**Yes**	Exhibit 4, Tab 1, Schedule 4
29	Description of compensation strategy	**Yes**	Exhibit 4, Tab 1, Schedule 4
29	Explanation for material changes to head count and compensation: year over year variances, inflation, plans for new employees, details on collective agreements, basis for performance pay, filing of any relevant studies	**Yes**	Exhibit 4, Tab 1, Schedule 4 and Exhibit 4.1.17.1.2,3,4,5
29	Details of employee benefit programs including pensions for last Board approved, historical, bridge and test; must agree with tax section	**Yes**	Exhibit 4, Tab 1, Schedule 4 and Exhibit 4.1.17.1.2,3,4,5
29	Most recent actuary report	**Yes**	Exhibit 4, Tab 1, Schedule 17.3
30	Identification of all shared services among affiliates	**Yes**	Exhibit 4, Tab 1, Schedule 6
30	Allocation methodology for corporate and shared services, list of costs and allocators, including any third party review	**Yes**	Exhibit 4, Tab 1, Schedule 5
26 & 30	Completed Appendix 2-N for service provided or received for historical, bridge and test; including reconciliation with revenue included in Other Revenue	**Yes**	Attached OEB appendices
30	Identification of any Board of Director costs for affiliates included in LDC costs	**Yes**	Exhibit 4, Tab 1, Schedule 5
30	Shared Service and Corporate Cost Variance analysis - test year vs last Board approved and most recent actual	**Yes**	Exhibit 4, Tab 1, Schedule 5
30	Purchased Services - file a copy of procurement policy (signing authority, tendering process, non-affiliate service purchase compliance)	**Yes**	Exhibit 4, Tab 1, Schedule 6
30 & 31	Explanation for procurements above materiality threshold without competitive tender	**Yes**	Exhibit 4, Tab 1, Schedule 6
31	Identification of one-time costs in historical, bridge, test; explanation of cost recovery in test (or future years)	**Yes**	Exhibit 4, Tab 1, Schedule 7
31	Regulatory costs - breakdown of actual and forecast, supporting information related to CoS application, proposed recovery (ie amortized?). Completed Appendix 2-M	**Yes**	Exhibit 4, Tab 1, Schedule 8
31	LEAP - the greater of 0.12% of forecasted service revenue requirement or $2,000 should be included in OM&A and recovered from all rate classes	**Yes**	Exhibit 4, Tab 1, Schedule 9
32	Statement whether test year revenue requirement includes legacy programs. If yes, identify programs	**Yes**	Exhibit 4, Tab 1, Schedule 9
32	Charitable Donations - amounts paid from last Board approved up to test year	**Yes**	Exhibit 4, Tabe 1, Schedule 10
32	Detailed information for any proposal to recover charitable donations (outside of assistance for payment of electricity bills)	**N/A**	Not Applicable
32	Any non-recoverable contributions identified and removed from revenue requirement. Confirm that no political contributions have been included for recovery	**N/A**	Not Applicable
Depreciation, Amortization and Depletion			
15 & 32	Depreciation, Amortization and Depletion details by asset group for historical, bridge and test years. Include asset amount and rate of depreciation/amortization. Must tie back to accumulated depreciation balances in continuity schedule under rate base. Ensure that significant parts of each item of PP&E are depreciated separately	**Yes**	Exhibit 4, Tab 1, Schedule 11
32	Identify any Asset Retirement Obligations and associated depreciation	**Yes**	Exhibit 4, Tab 1, Schedule 11
32	Historical depreciation practice and proposal for test year. Variances from the half year rule must be documented with supporting rationale	**Yes**	Exhibit 4, Tab 1, Schedule 11

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33	Copy of depreciation/amortization policy, or equivalent written description; summary of changes to depreciation/amortization policy since last CoS	Yes	Exhibit 4, Tab 1, Schedule 11
33	Regulatory Accounting changes for depreciation and capitalization - use of Kinectrics study or another study to justify changes in useful life - list detailing all asset service lives tied to USoA, detail and explain differences in TUL from Kinectrics - Appendix 2-BB - recalculation to determine average remaining service life of opening balance on date of making depreciation changes	Yes	Exhibit 4, Tab 1, Schedule 11 and Exhibit 4.1.17.11
33 Appendices	Filing under MIFRS - applicable depreciation appendices (Appendix 2-CA to 2-CM)	Yes	Attached OEB appendices
33 Appendices	Filing under CGAAP,ASPE,USGAAP - applicable depreciation appendices (CGAAP or ASPE Appendix 2-CN to 2-CU, USGAAP Appendix 2-CV); details of TUL whether Kinectrics or other, impacts and justification for change	N/A	Not Applicable
PILs and Property Taxes			
33	Completed version of the PILs model (PDF and Excel); derivation of adjustments for historical, bridge, test	Yes	See atttached PILS model - Exhibit 4.1.17.11
33	Supporting schedules and calculations identifying reconciling items	Yes	Exhibit 4, Tab 1, Schedule 12
34	Most recent federal and provincial tax returns	Yes	Exihbit 4, Tab 1, Schedule 17.9 and 17.10
9 & 34	Financial Statements included with tax returns if different from those filed with application	N/A	Not Applicable
34	Calculation of Tax Credits	Yes	Exhibit 4, Tab 1, Schedule 12
34	Supporting schedules, calculations and explanations for other additions and deductions	Yes	Exhibit 4, Tab 1, Schedule 12
34	Exclude from regulatory tax calculation any non-recoverable or disallowed expenses	Yes	Exhibit 4, Tab 1, Schedule 12
34 & 35	Completion of Integrity checks listed on p34-35; statement confirming completion	Yes	Exhibit 4, Tab 1, Schedule 12
EXHIBIT 5 - COST OF CAPITAL AND CAPITAL STRUCTURE			
36	Statement that LDC adopting Board's guidelines for cost of capital and confirming updates will be done. Alternatively - utility specific cost of capital with supporting evidence	Yes	Exhibit 5, Tab 1, Schedule 1
3 & 36 Appendices	Completed Appendix 2-OA for last Board approved and test year; total capitalization (debt and equity) must equate to total rate base	Yes	Attached OEB appendices
36	Completed Appendix 2-OB for historical, bridge and test year	Yes	Attached OEB appendices
37	Explanation for any changes in capital structure	N/A	Not Applicable
37	Calculation of cost for each capital component	Yes	Exhibit 5, Tab 1, Schedule 2
37	Profit or loss on redemption of debt	N/A	Not Applicable
37	Copies of promissory notes or other debt arrangements with affiliates	Yes	Exhibt 5, Tab 1, Schedule 3.1
37	Explanation of debt rate for each existing debt instrument	Yes	Exhibit 5, Tab 1, Schedule 2
37	Forecast of new debt in bridge and test year - details including estimate of rate	N/A	Not Applicable
37	Not for Profit Corporations - evidence that excess revenue is used to build up operating and capital reserves	Yes	Exhibit 5, Tab 1, Schedule 3
EXHIBIT 6 - REVENUE DEFICIENCY/SUFFICIENCY			
37 & 38	Calculation of Delivery-Related Revenue Deficiency/Sufficiency: net utility income, rate base, actual return on rate base, indicated rate of return, requested rate of return, def/sufficiency, gross def/sufficiency. Def/sufficiency must be net of other costs (eg. electricity price).	Yes	Exhibit 6, Tab 1, Schedule 1
38	Summary of drivers for test year def/sufficiency, how much each driver contributes; references in evidence mapped to drivers	Yes	Exhibit 6, Tab 1, Schedule 1
38	Impacts of any changes in methodologies to def/sufficiency	N/A	Not Applicable
38	RRWF - in PDF and Excel. Revenue requirement, def/sufficiency, data entered in RRWF must correspond with other exhibits	Yes	Exhibit 6, Tab 1, Schedule 1.1
EXHIBIT 7 - COST ALLOCATION			
Cost Allocation Study Requirements			
39	Completed cost allocation study reflecting future loads and costs. Excel version of 2014 cost allocation model (updated load profiles or scaled version of HONI CAIF)	Yes	Exhibit 7, Tab 1, Schedule 1 and Exhibit 7.1.3.1
39	Description of weighting factors, and rationale for use of default values (if applicable)	Yes	Exhibit 7, Tab 1, Schedules 1 and 2
39	Hard copy of sheets I-6, I-8, O-1 and O-2 (first page)	Yes	Exhibit 7, Tab 1, Schedules 1, 2 and 3

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39 &40	Host Dx - evidence of consultation with embedded Dx - Statement regarding embedded Dx support for approach to allocation of costs - If embedded Dx is separate class - class in cost allocation study and Appendix 2-P - If new embedded Dx class - rationale and supporting evidence (cost of serving, load served, asset ownership information, distribution charges); include in cost allocation study and Appendix 2-P - If embedded Dx billed as GS customer - , include with the GS class in cost allocation model and Appendix 2-P. Provide cost of serving, load served, asset ownership information, distribution charges, appropriateness of rate class. LDC may choose to file Appendix 2-Q.	N/A	Not Applicable
40	New customer class or eliminated customer class - rationale and restatement of revenue requirement from previous CoS	N/A	Not Applicable
Class Revenue Requirements and Revenue to Cost Ratios			
41	Completed Appendix 2-P; supporting information for any proposal to re-balance rates	Yes	Exhibit 7, Tab 1, Schedules 1, 2 and 3
41	Proposal to re-balance to bring R:C ratio into Board policy range; any proposal to re-balance beyond test year.	N/A	Not Applicable
42	If Cost Allocation Model other than Board model used - exclude LV, exclude DVA such as smart meters	N/A	Not Applicable
EXHIBIT 8 - RATE DESIGN			
42	Monthly fixed charges - 2 decimal places; variable charges - 4 decimal places	Yes	Exhibit 8, Tab 1, Schedule 1
42	Current and Proposed F/V proportion with explanation for any changes	Yes	Exhibit 8, Tab 1, Schedule 1
42 & 43	Table comparing current and proposed fixed charge with floor and ceiling from cost allocation study. Explanation for MFC that exceed the ceiling; analysis must be net of adders and riders	Yes	Exhibit 8, Tab 1, Schedule 1
43	Retail Transmission Service Rate Work Form - PDF and Excel	Yes	Attached OEB appendices
16 & 43	RTSR information must be consistent with working capital allowance calculation	Yes	Exhibt 8, Tab 1, Schedule 2
43	If proposing changes to Retail Service Charge - evidence of consultation and notice	N/A	Not Applicable
44	Wholesale Market Service Rate - reflect $0.0056 in application or justify otherwise	Yes	Exhibit 8, Tab 1, Schedule 4
44	Smart Metering Charge - reflect $0.79 in application for Residential and GS<50	Yes	Exhibit 8, Tab 1, Schedule 5
44	Specific Service Charge description/purpose/reason for new and revised SSC; calculations to support charges	Yes	Exhibit 8, Tab 1, Schedule 6
44	Identify any rates and charges in Conditions of Service that do not appear on tariff sheet Explain nature of costs, schedule outlining revenues 2009-2012, bridge and test Whether these charges are included on tariff sheet	N/A	Not Applicable
45	Ensure revenue from SSC corresponds with Operating Revenue evidence	Yes	Exhibit 8, Tab 1, Schedule 6
45	Low Voltage Cost (historical, bridge, test), variances and explanations for substantive changes	Yes	Exhibit 8, Tab1, Schedule 7
45	Support for forecast LV, e.g. Hydro One Sub-Transmission charges	N/A	Not Applicable
45	Allocation of LV cost to customer classes (typically proportional to Tx connection revenue)	N/A	Not Applicable
45	Proposed LV rates by customer class	N/A	Not Applicable
45	Proposed SFLF and Total Loss Factor for test year	Yes	Exhibit 8, Tab 1, Schedule 8
45	Statement as to whether LDC is embedded	Yes	Exhbit 1, Tab 5, Schedule 16
45	Study of losses if required by previous decision	N/A	Not Applicable
45	3-5 years of historical loss factor data - Completed Appendix 2-R	Yes	Attached OEB appendices
46	Explanation of losses >5%	N/A	Not Applicable
46	If proposed loss factor >5%, action plan to reduce losses going forward	N/A	Not Applicable
46	Explanation of SFLF if not standard	N/A	Not Applicable
46	Current Tariff of Rates and Charges	Yes	Exhibit 8, Tab 1, Schdule 9
46	Track Changes version of current tariff showing proposed changes	Yes	Exhibit 8, Tab 1, Schedule 9.3
46	Proposed Tariff of Rates - Appendix 2-Z	Yes	Exhibit 8, Tab 1, Schedule 9.2 and attached OEB appendices
46	Explanation of changes to terms and conditions of service if changes affect application of rates	N/A	Not Applicable
46	Calculations of revenue per class under current and proposed rates; reconciliation of rate class revenue and other revenue to total revenue requirement	Yes	Exhibit 8, Tab 1, Schedul 10
46	Completed Appendix 2-V (Revenue Reconciliation)	Yes	Attached OEB appendices
46 & 47	Bill Impacts - completed Appendix 2-W for all classes for representative samples of end-users. Must provide residential 800 kWh and GS<50 2,000 kWh. Commodity and regulatory charges held constant	Yes	Exhibit 8, Tab 1, Schedule 11
47 & 48	Mitigation plan if total bill increase for any customer class is >10% including: specification of class and magnitude of increase, description of mitigation measures, justification, revised impact calculation	N/A	Not Applicable
48	Rate Harmonization Plans, if applicable - including impact analysis	N/A	Not Applicable

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		Yes/No/N/A	Evidence Reference, Notes
EXHIBIT 9 - DEFERRAL AND VARIANCE ACCOUNTS			
48	List of all outstanding DVA and sub-accounts; provide description of DVAs that were used differently than as described in the APH	**Yes**	Exhibit 9, Tab 1, Schedule 1
48 & 49	Completed DVA continuity schedule for period following last disposition to present - Excel format	**Yes**	Exhibit 9, Tab 1, Schedule 1
49	Interest rates applied to calculate carrying charges (month or quarter)	**Yes**	Exhibit 9, Tab 1, Schedule 1
49 & 55	Explanation if account balances in continuity schedule differs from trial balance in RRR and AFS	**N/A**	Not Applicable
49	Identification of Group 2 accounts that will continue/discontinue going forward, with explanation	**Yes**	Exhibit 9, Tab 1, Schedule 1
49	Proposed allocators for DVA for which Board has not established approved allocator	**Yes**	Exhibit 9, Tab 1, Schedule 1
48 & 49	Statement as to any new accounts, and justification.	**Yes**	Exhibit 9, Tab 1, Schedule 1
49	Statement whether any adjustments made to DVA balances previously approved by Board on final basis; explanation and amount of adjustment	**Yes**	Exhibit 9, Tab 1, Schedule 1
49	Breakdown of energy sales and cost of power by USoA - as reported in AFS mapped to USoA. Provide explanation if making a profit or loss on commodity.	**Yes**	Exhibit 9, Tab 1, Schedule 1
49	Statement confirming that IESO GA charge is pro-rated into RPP and non-RPP; provide explanation if not pro-rated.	**Yes**	Exhibit 9, Tab 1, Schedule 1
50	If not addressed previously, disposition of Account 1592 - Completed Appendix 2-TA	**Yes**	Exhibit 9, Tab 1, Schedule 2
50	If not addressed previously, disposition of Account 1592 sub-account HST/OVAT ITC - analysis that supports conformity with Dec 2010 APH FAQ (particularly #4) - completed Appendix 2-TB Applicant must state the period that the account covers (i.e. Jul 1-2010 up to start of new rate year (year of rebasing))	**N/A**	
50 & 51	Assuming 2014 CoS filed under MIFRS: One time IFRS transition costs - If IFRS transition costs in rates, file for disposition of balance in IFRS variance account; - completed Appendix 2-U - statement whether any one time IFRS transition costs are embedded in 2014 revenue requirement where it is embedded - explanation for each category of cost recorded in 1508 sub-account - explanation for material variances - statement that no capital costs, ongoing IFRS compliance costs are recorded in 1508 sub-account; provide explanation if this is not the case	**N/A**	Not Applicable
51 & 52	Assuming 2014 CoS filed under MIFRS - 1575 IFRS-CGAAP PP&E account - breakdown of balance, Appendix 2-EA, 2-EB or 2-EC - listing and quantification of drivers - a breakdown for quantification of any accounting changes arising from IFRS in relation to PP&E - volumetric rate rider to clear 1575; explain basis for disposition period - rate of return component is to be applied to 1575 but not recorded in 1575 - statement confirming no carrying charges applied to 1575 - show the balance in DVA continuity schedule	**N/A**	Not Applicable
53 & 54	Assuming 2014 CoS filed under CGAAP or ASPE, or 2014 CoS under MIFRS with changes to depreciation and capitalization in 2012 or 2013 - 1576 IFRS-CGAAP PP&E account - Appendix 2-BA1 or 2-BA2 must not be adjusted for 1576 - breakdown of balance related to 1576, Appendix 2-ED or 2-EE - volumetric rate rider to clear 1576; explain basis for disposition period - rate of return component is to be applied to 1576 but not recorded in 1576 - statement confirming no carrying charges applied to 1576 - show the balance in DVA continuity schedule	**Yes**	Exhibit 9, Tab 1, Schedules 4 and 5
54	Retail Service Charges - material balance in 1518 or 1548 - confirm variances are incremental costs of providing retail services - identify drivers - provide schedule identifying all revenues and expenses listed by USoA for 2012, bridge and test years - state whether Article 490 of APH has been followed; explanation if not followed	**Yes**	Exhibit 9, Tab 1, Schedule 6
54	Retail Service Charges - zero balance in 1518 or 1548 - state whether Article 490 of APH has been followed; explanation if not followed	**Yes**	Exhibit 9, tab 1, Schedule 6 We have not followed Article 490 and have not been calculating amounts in accounts 1518 and 1548

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4 & 55	Identify all accounts for which LDC is seeking disposition; identify DVA for which LDC is not proposing disposition and the reasons why Proposal for disposition of deferral accounts for renewable generation connection and smart grid as set out in FR "Distribution System Plans - Filing Under Deemed Conditions of Licence"	Yes	Exhbit 9, Tab 1, Schedule 7
55	Proposed rate riders (Separate rate rider for RSVA GA for non-RPP customers). Default disposition period of 1 year and provide explanation for deviations from default period. Show calculations - allocation of each account, billing determinants and length of disposition period	Yes	Exhibit 9, tab 1, Schedule 7 page 3 line 22
49 & 55	Statement whether DVA balances before forecasted interest match the last AFS	Yes	Exhibit 9, tab 1, Schedule 7 page 1 line 17
55	Provide an explanation of variance > 5% between amounts proposed for disposition and amounts reported in RRR for each account. Provide explanations even if such variances are < 5% threshold if the variances in question relate to: (1) matters of principle (i.e. conformance with the APH or prior Board decisions, and prior period adjustments); and/or, (2) the cumulative effect of immaterial differences over several accounts totaling to a material difference between what is proposed for disposition in total before forecasted interest and what is recorded in the RRR filings	N/A	Not Applicable, no variance
55	New DVA - must meet causation, materiality, prudence criteria; include draft accounting order	N/A	Not Applicable not requesting new DVA
56	LRAMVA - disposition of balance - statement indicating use of most recent input assumptions when calculating lost revenue -statement indicating reliance on most recent CDM evaluation report from OPA; copy of report - Tables for each rate class showing lost revenue by year - lost revenue calculations - energy savings by class and Board approved variable charge - statement that indicates if carrying charges are requested - Third party report for any Board-approved programs	Yes	Exhbit 9, Tab 1, Schedules 8 and 9
57	Smart Meters - if applying for final disposition, completed smart meter model (excel) must be filed. Refer to G-2011-0001 regarding proposal to dispose of balances. Any previous approval should be documented.	Yes	Exhibit 9, Tabe 1, Schedule 10

TOTAL "NO"	**0**